IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.8200 of 2016
and
W.M.P.Nos.7292 & 7293 of 2016

M/s.Jacsons Veneers & Panels (P) Ltd.,
having office at 142 (211) Valluvarkottam High Road,
Nungambakkam, Chennai - 600 034,
rep by its Authoriized Signatory
Bhanu Mathew ... Petitioner

Vs.

1. The Assistant Commissioner (CT),
   Vallurvarkottam Assessment Circle,
   Palaniappa Complex, No.10, Greams Road,
   Chennai - 600 006.

2. The Union Bank of India,
   Nungambakkam Branch, Chennai - 600 034
   rep by its Manager. ... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the 1st respondent bearing impugned notice R.C.No.826/2014/A3 dated 29.02.2016 and quash the same and to further direct the 1st respondent to consider the petitioner's application dated 18.02.2016 under Section 84 of TNVAT Act, 2006.

For Petitioner : Mr.R.Ramasubramaniam Raja

For Respondent : Mr.Manoharam Sundaram,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus to call for the records of the 1st respondent in the impugned notice dated 29.02.2016 and to quash the same and to further direct the 1st respondent to consider the petitioner's application dated 18.02.2016 under Section 84 of TNVAT Act, 2006.

2.It is the case of the petitioner that the impugned notice dated 29.02.2016 issued by the respondent is erroneous. The petitioner contended that the 1st respondent had erred in issuing the impugned notice during the pendency of the petitioner's application filed under Section 84 of the TNVAT Act. Further, according to the petitioner, they made a clerical error while filing their returns and therefore, they have filed an application under Section 84 of the TNVAT Act.

3.Mr.Manoharam Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that the 1st respondent may be directed to consider and pass orders on the application filed under Section 84 of the TNVAT Act and till such time, the order of attachment of the bank account of the petitioner may be kept in abeyance.

4.Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the application filed under Section 84 of the TNVAT Act is pending, I direct the 1st respondent to consider the said application and dispose of the same on merits and in accordance with law. Till the disposal of the application under Section 84 of the TNVAT Act, the order of attachment made by the 1st respondent in respect of the petitioner's bank account with the 2nd respondent shall be kept in abeyance.

5.With these observations, the Writ Petition is allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

va

To

1. The Assistant Commissioner (CT),
   Vallurvarkottam Assessment Circle,
   Palaniappa Complex, No.10, Greams Road,
   Chennai - 600 006.

2. The Union Bank of India,
   Nungambakkam Branch, Chennai - 600 034
   rep by its Manager.

+1cc to Mr.B.Ravi Raja, Advocate, S.R.No.13945
+1cc to the Special Government Pleader(Taxes), S.R.No.14350

W.P.No.8200 of 2016 and
W.M.P.Nos.7292 & 7293 of 2016

TEJ(CO)
CA(08/03/2016)