

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.9040 of 2016
and
WMP Nos.8025, 8026 and 2016,
and
8103 of 2016

A. Ferozkhan Petitioner

v.

1. The Commissioner and Secretary,
Commercial Tax Department,
St. George Fort,
Chennai
2. The Commercial Tax Officer,
Vandavasi
3. The Manager,
Indian Overseas Bank.
Thiruvethipuram,
Cheyyar Branch,
Cheyyar
4. M/s Sulaiman Steels Pvt Ltd
SF-322/5, 6 Arni Main Road,
Parasur village,
Cheyyar Taluk,
Thiruvannamalai District
Regd Office:155, Sandai Medu,
Cheyyar-604407
Thiruvannamalai District rep
by its Director Dinesh Kumar Sarawagi
(R4 is impleaded and amended as per
Orders dated 28.03.2016 in WMP Nos.
8995 and 9304 of 2016)

..... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records relating to Sulaiman Steels Pvt Ltd, Cheyyar for the Assessment Year 2012-2013 issued by the second respondent dated 14.8.2015 in proceeding in TIN No.33884602694/2012-2013 and quash the same in so far as the petitioner is concerned and consequently direct the third respondent bank to release the blocked petitioner's current account No.96 and Savings Bank Account No.189101000000177 vide letter dated 04.03.2016.

For Petitioner : Mr.K. Rajasekaran

For R.1 & R.2 : Mr.S. Manoharan Sundaram
AGP

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorarified Mandamus to call for the records relating to Sulaiman Steels Pvt Ltd, Cheyyar for the Assessment Year 2012-2013, issued by the second respondent dated 14.8.2015 in proceedings in TIN No.33884602694/2012-2013 and quash the same, in so far as the petitioner is concerned and consequently direct the third respondent bank to release the blocked petitioner's current Account No.96 and Savings Bank Account No.189101000000177 vide letter dated 04.03.2016.

2. Heard Mr.K. Rajasekaran, learned counsel for the petitioner and Mr.S. Manoharan Sundaram, learned Additional Government Pleader for the respondents.

3. When the matter is taken up for hearing, the learned counsel for the petitioner submitted that a liberty may be given to the petitioner to challenge the impugned order dated 14.08.2015 by way of an appeal before the appellate authority within a stipulated time.

4. Mr.S. Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondents submitted that such a liberty can be given to the petitioner to challenge the impugned order 14.8.2015, by way of an appeal before the appellate authority.

5. Having regard to the submissions made by the learned counsel on either side, I grant liberty to the petitioner to challenge the impugned order dated 14.8.2015, by way of an appeal, before the appellate authority, within a period of two weeks from the date of receipt of a copy of this order. The

appellate authority is directed to entertain the appeal, to be filed by the petitioner, and decide the matter on merits and in accordance with law, without insisting on the question of limitation. With this observation, the writ petition is disposed of. No costs. Consequently, connected Mps are closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

sr
To

1. The Commissioner and Secretary,
Commercial Tax Department,
St. George Fort,
Chennai
2. The Commercial Tax Officer,
Vandavasi
3. The Manager,
Indian Overseas Bank.
Thiruvethipuram,
Cheyyar Branch,
Cheyyar

+1cc to Mr.K. Rajasekaran, Advocate, S.R.No.21325

+1cc to the Government Pleader, S.R.No.21556

AD(CO)
EU(20/04/2016)

W.P.No.9040 of 2016

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