

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.39059 of 2004

M/s Cauvery Traders.,

... Petitioner

vs.

1.The Deputy Commercial Tax Officer,
Enforcement Group II,
Tirupur.

2.The Deputy Commercial Tax Officer
Kongunagar Assessment Circle,
Tirupur.

... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of mandamus to direct the respondents to return the four cheques bearing Nos.656665 to 656668 dated 3.11.2004 collected forcibly from the petitioner on 3.11.2004.

For Petitioner : Mr.S.Raveekumar
for Mr.A.Ilayaperumal

For Respondents : Mr.Manokaran Sundaram,
Addl.Government Pleader

O R D E R

Heard Mr.S.Raveekumar, learned Counsel, appearing for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader for the respondents.

2.The petitioner is a registered dealer under the provisions of the Tamil Nadu General Sales Tax Act, 1959 and he has come forward with this Writ Petition for return of four cheques dated 03.11.2004, which according to them was forcibly taken from them.

3.It has been held by the decisions of this Court that the Enforcement Officials are not entitled to compel the assesseees to issue cheques during the course of inspection. Unfortunately, in the instant case, the cheques are dated 03.11.2004. Therefore, as of now, even the cheques have not

been returned, it is of no use. However, if the cheques are already presented for collection, it is always open to the petitioner to work out their remedy in the manner known to law.

The Writ Petition is disposed of on the above terms.
No costs. Connected miscellaneous petition is closed.
rpa

s/d-
Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

To

1.The Deputy Commercial Tax Officer,
Enforcement Group II,
Tirupur.

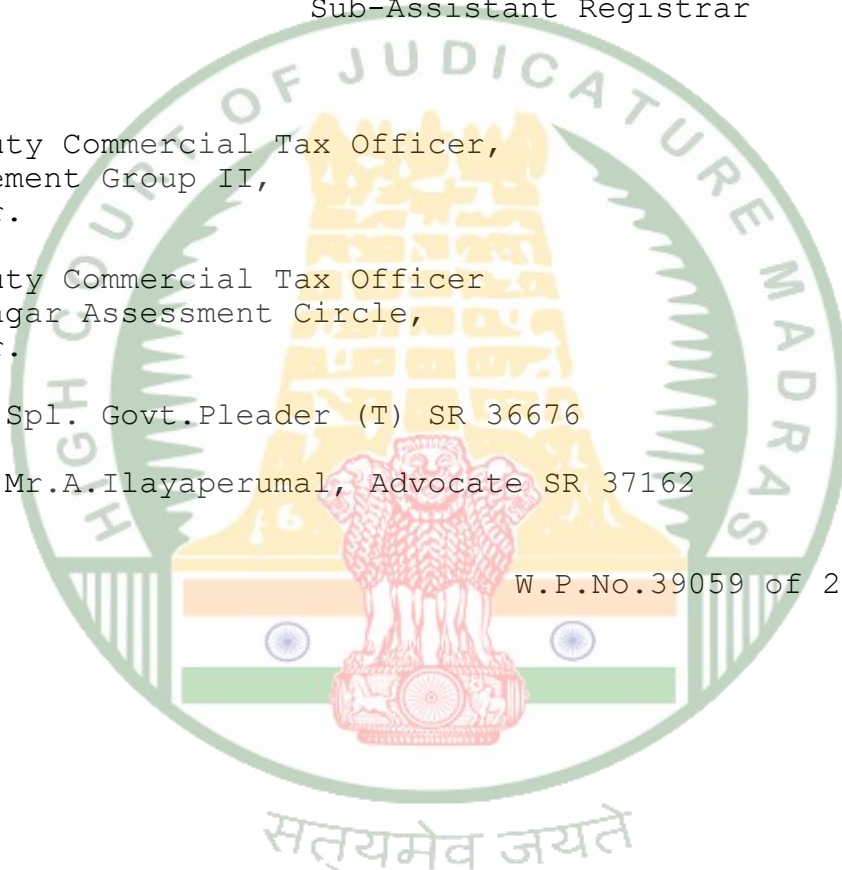
2.The Deputy Commercial Tax Officer
Kongunagar Assessment Circle,
Tirupur.

+ 1 cc to Spl. Govt.Pleader (T) SR 36676

+ 1 cc to Mr.A.Ilayaperumal, Advocate SR 37162

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