

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

And

THE HON'BLE SRI JUSTICE U.DURGA PRASAD RAO

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WRIT PETITION No.24872 of 2016

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

The petitioner invoked the jurisdiction of this Court aggrieved by the garnishee notices issued to respondent Nos.6 and 7 on 12.07.2016 and 22.07.2016 calling upon them to pay the outstanding amount (tax due from the petitioner) within seven days.

Sri S.Dwarakanath, learned counsel for the petitioner, would submit that, against the assessment order, the petitioner preferred an appeal to the Appellate Deputy Commissioner before whom the said appeal is still pending; on their stay application being dismissed by the Appellate Deputy Commissioner, they preferred a revision to the third respondent; and their revision is slated for hearing on 30.07.2016. Learned counsel would submit that, even before their revision application were to be heard and decided by the third respondent, the fourth respondent had initiated coercive steps for recovery of the tax dues.

When the matter came up earlier Sri Sk.Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, sought time to obtain instructions. Today the learned Special Standing Counsel would submit that the revision filed by the petitioner is, indeed, slated for hearing before the third respondent on 30.07.2016. As the petitioner is entitled to have the revision, which they had filed before the third respondent, disposed of, the fourth respondent could not have initiated coercive proceedings by issuing garnishee notices to respondent Nos.6 and 7 in the interregnum. Both the garnishee notices are, therefore, set aside. Needless to state that this order shall not preclude the fourth respondent, after the revision preferred by the petitioner is disposed of by the third respondent, from taking action, if

need be, in accordance with law.

The Writ Petition is disposed of accordingly. Miscellaneous Petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

RAMESH RANGANATHAN, J

U.DURGA PRASAD RAO, J

28th July, 2016.

Note:

*Furnish C.C. of the order
by 29.07.2016.*

*B/o
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