IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 30.01.2017

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THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER

W.P.No.1010 of 2017
and WMP Nos.988 and 989 of 2017

M/s.Jothi Tiles,
rep. by its Proprietor - M.Balasubramani,
No.181/A1, Tiruvannamalai Road,
Gingee - 604 202,
Villupuram District. .. Petitioner

vs.

1. Commercial Tax Officer,
   Gingee,
   Villupuram District.

2. Commercial Tax Officer (Enforcement),
   Group-II, Villupuram,
   Villupuram District.

3. The Bank Manager,
   Karur Vysya Bank,
   Gingee, Villupuram District.

4. The Bank Manager,
   State Bank of India,
   Gingee, Villupuram District.

5. The Bank Manager,
   Indian Bank,
   Gingee, Villupuram District.

6. The Bank Manager,
   City Union Bank,
   Gingee, Villupuram District. .. Respondents

* * *

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorarified Mandamus or any other appropriate writ, order or direction in the nature of a writ, calling for the records on the file of the first respondent in its impugned proceedings (Bank Attachment Notice) made in Rc.A.3.858/TIN : 33524741893/2016-17, dated 23.12.2016/PAN No.AMQPB7059N, quash the same and further direct the first respondent to forthwith return the cheque forcibly collected vide Cheque bearing No.001089/07.10.2016, for Rs.8,05,500/- drawn on City Union

Bank, Gingee, favouring first respondent from the petitioner at the time of inspection on 07.10.2016 by the officials of the second respondent.

* * *

For Petitioner : Ms.R.Hemalatha

For Respondents : Mr.S.Kanmani Annamalai Additional Government Pleader

ORDER

1. Mr.Kanmani Annamalai, learned Additional Government Pleader, says the concerned officers, i.e., Mr.P.Narayanan, Joint Commissioner, Vellore District, Ms.K.Latha, Joint Commissioner, Enforcement, Vellore District, Mr.Subash Chandra Bose, Commercial Tax Officer, Enforcement, Villupuram and Ms.V.Hemalatha, Commercial Tax Officer, Gingee Assessment, Villupuram District, are present in Court, as per the direction issued by this Court vide order dated 12.01.2017.

2. Ms.R.Hemalatha, who appears for the petitioner, says that a cheque dated 07.10.2016, in the sum of Rs.8,05,500/-, issued by the petitioner, favouring the Revenue, has been returned.

2.1. The said position is taken note of.

3. Accordingly, the impugned order is set aside being contrary to the following judgements :

(i).Hotel Blue Nile V. State of Tamil Nadu and Others, (1992) 87 STC 513 ;

(ii).Judgment dated 31.08.2016, passed in W.P.No.30205 of 2016, titled : Sri Kumaran Mills Vs. CTO (Enf), BTPS, Coimbatore and Another;

(iii).Judgment dated 29.11.2016, passed in W.P.No.41814 of 2016, titled : Rohith Garments Vs. AC (CT), Tirupur (Rural) Assessment Circle, Tirupur and Another.

3.1. Needless to say, respondents No.1 and 2 would be at liberty to proceed against the petitioner, albeit, in accordance with law.

4. Resultantly, the pending applications shall also stand closed. There shall, however, be no order as to costs.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

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1. Commercial Tax Officer,
   Gingee,
   Villupuram District.

2. Commercial Tax Officer (Enforcement),
   Group-II, Villupuram,
   Villupuram District.

+1cc to Spl. Govt. Pleader No. 5876 dt.30/01/2017

+1cc to R. Hemalatha, No. 5874 dt. 31/01/2017

W.P.No.1010 of 2017
& WMP Nos.988 and 989 of 2017

AD(CO)
VR(14/02/2017)