

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.7186 of 2017
and
WMP.No.7809 of 2017

Tvl.Automotive & Industrial Seals Pvt. Ltd.,
Represented by its Authorised Signatory
Mr.P.Gnanamoorthy ... Petitioner

Vs.

1. The Assistant Commissioner (CT)
Pattaravakkam Assessment Circle,
No.127, Second Floor,
Yadaval Street, Padi, Chennai-600 050.
 2. Tvl.Greaves Cotton Limited
Lakshmi Chamber
30, Anna Salai, II Floor
Little Mount, Saidapet,
Chennai-600 015.
 3. Tvl.Ashok Leyland Limited
No.1, 4th Floor, West Wing,
Sardar Patel Road,
Guindy, Chennai-600 032.
- ... Respondents

PRAYER: Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, calling for the records on the files of the 1st respondent in RC.249/2017/A3 dated 07.03.2017 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan
For R1 : Mr.S.Kanmani Annamalai
Additional Government Pleader (Tax)

O R D E R

Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax), takes notice for the first respondent. The respondents 2 & 3 are the Garnishees. Since the learned counsel appearing for the petitioner has submitted that the petitioner would pay the tax liability in installments and the said proposal is also acceptable to the learned Additional Government Pleader (Tax) appearing for the first respondent, this writ petition is disposed of, at the admission stage itself, without issuing notice to the respondents 2 & 3.

2. The petitioner is aggrieved against the order of the first respondent issued against the respondent 2 & 3 - Garnishees, attaching the payment from those Garnishees to the petitioner, towards the tax liability of Rs.35,14,938/-.

3. It is the contention of the petitioner, that such tax liability is in fact due to the default committed by the previous registered dealer, from whom the petitioner has purchased the business along with the registration. However in order to purchase peace, the learned counsel appearing for the petitioner submitted that the petitioner would pay the above tax liability, provided they are given some breathing time for making such payment in monthly installments.

4. The learned Additional Government Pleader (Tax) submitted that if the tax liability is paid by the petitioner, there will not be any impediment for the 1st respondent to lift the attachment order issued against the respondents 2 & 3.

5. Considering the above facts and that the petitioner has come forward to pay the tax liability, however by way of monthly installments, I do not think that there will be any difficulty for the first respondent to consider such request and lift the attachment.

6. Accordingly, this writ petition is allowed and impugned attachment is set aside subject to the condition that the petitioner pays the sum of Rs.35,14,938/- in ten equal monthly installments commencing from 20.04.2017. If the petitioner fails to make any one of the installments, the order of attachment impugned in this writ petition stands restored automatically without any reference to this Court. No cost.

Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

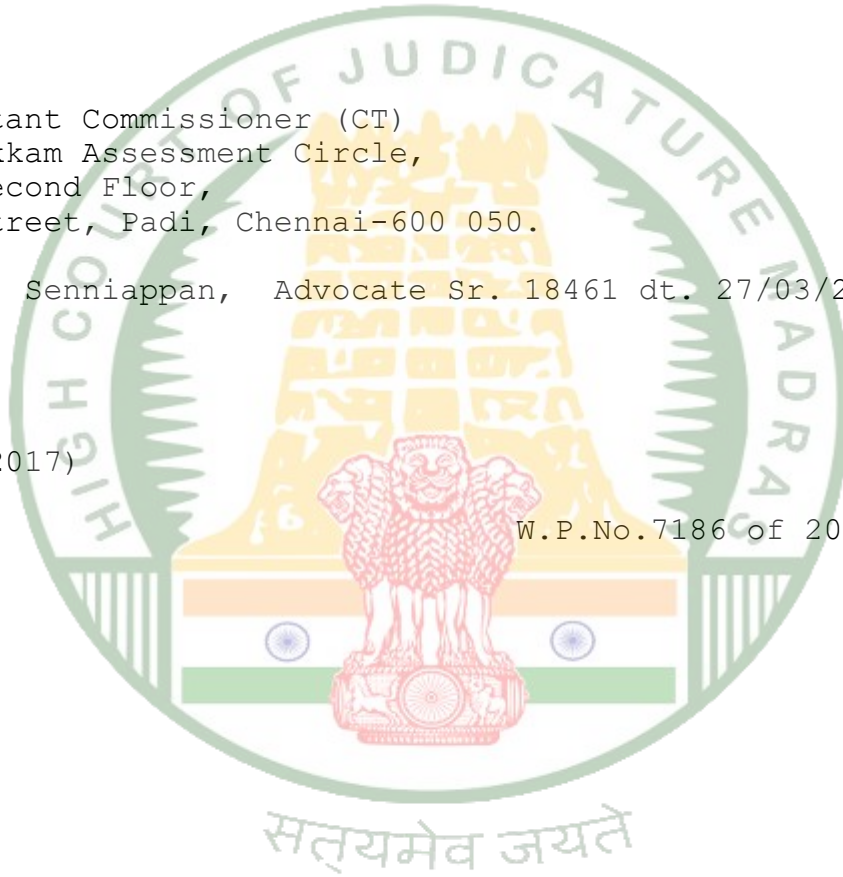
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To
The Assistant Commissioner (CT)
Pattaravakkam Assessment Circle,
No.127, Second Floor,
Yadaval Street, Padi, Chennai-600 050.

+1cc to R. Senniappan, Advocate Sr. 18461 dt. 27/03/2017

NRJK (CO)
md (24/03/2017)

W.P.No.7186 of 2017



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