

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2017

CORAM:

THE HONOURABLE MR. JUSTICE K.KALYANASUNDARAM

W.P.No.5399 of 2017 and
W.M.P.No.5722 of 2017

Tvl. PESCO BEAM Environmental Solutions Pvt. Ltd.,
Rep. by its Managing Direction Mr.A.Shankar,
No.46 (Old No.12), East Club Road,
Shenoy Nagar, Chennai-30. ... Petitioner

Vs

1. The Assistant Commissioner (CT)
Kilpauk Assessment Circle,
Anna Nagar, Chennai-102.
2. The Branch Manager,
Axis Bank,
Anna Nagar Branch, Chennai.
3. The Branch Manager,
Axis Bank,
Thiruvallur Branch, Thiruvallur. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India for the issuance of Writ of Mandamus or order or direction as the nature of Writ directing the 1st respondent to dispose the petition filed by the petitioner u/s. 84 of the TNVAT Act dated 10.02.2017 for the assessment year TIN/2014-15.

For Petitioner : Mr.A.Thiagarajan,
Senior Counsel

For R1 : Mr.K.Venkatesh
Government Advocate

ORDER

By consent, this writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition is filed for issuance of Writ of Mandamus directing the 1st respondent to dispose the petition filed by the petitioner u/s. 84 of the TNVAT Act dated 10.02.2017.

3. Heard Mr.A.Thiagarajan, the learned senior counsel appearing for the petitioner and perused the records.

4. The learned senior counsel would submit that the earlier writ petition in W.P.No.2680 of 2017 was withdrawn with a liberty to file a rectification petition under Section 84 of the TNVAT Act. When the rectification petition is pending consideration, the respondents have attached the bank account of the petitioner.

5. The learned senior counsel would further submit that it would be suffice if a direction is given to the 1st respondent to dispose of the petitioner's application and till then, they shall not take any coercive action against the petitioner.

6. The learned Government Advocate on instructions would submit that the rectification petition can be disposed of within a period of two weeks.

7. Considering the submissions made by the learned counsel for either side, this writ petition is disposed of with a direction to the first respondent to take decision on the rectification petition of the petitioner dated 10.02.2017 on merits and in accordance with law after affording an opportunity to the petitioner and till such time, the respondents shall not take any action to recover the alleged tax dues from the petitioner.

8. In view of the above order, the attachment of the bank account of the petitioner dated 10.02.2017 is raised.

9. With the above direction, this writ petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Kua

-sd-
Assistant Registrar

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Sub Assistant Registrar

To

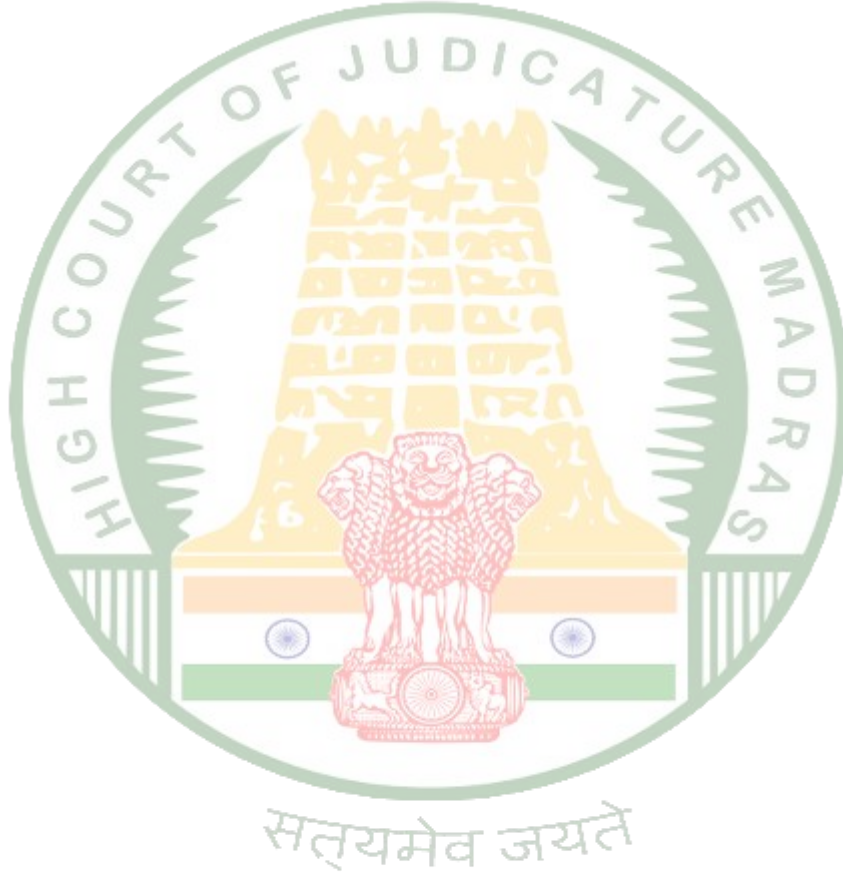
1. The Assistant Commissioner (CT)
Kilpauk Assessment Circle,
Anna Nagar, Chennai-102.

+1cc to Mr.D.Vijayakumar,Advocate sr.13868(21/3/2017)

+1cc to Special Government Pleader sr.14118(21/3/2017)

W.P.No.5399 of 2017

SVI (CO)
VS 13.03.2017



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