IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :09.08.2017

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P. No.8704 of 2017
and
W.M.P.Nos.9535 and 9536 of 2017

M/s.Shree Ganesh Ventures,
No.14-A, Ennore High Road,
Chennai – 600 019.
Rep.by Partner. .. Petitioner

Vs

1.Income Tax Officer,
Non-Corporate Ward-6 (2),
Room No.419, 4th Floor,
Tower-1, BSNL Building,
No.16, Greams Road, Chennai-600006.

2. Tax Recovery Officer-9,
Office of Commissioner of Income Tax-9,
Kannammai Building, 3rd Floor,
No.611, Anna Salai,
Chennai-600006. .. Respondents

PRAYER : Petition filed Under Article 226 of the Constitution of India to issue of Writ of Certiorari to call for the records of the 1st respondent in order No.AAOFS0487K/NCW 6(2)/2016-17 dated 21.11.2016 and the consequential revised notice of demand dated 16.12.2016 issued by the 2nd respondent with TRC.No.05/2010-11/AAOFS0487K/16-17 and to quash the same.

For Petitioner : Mr.M.V.Swaroop
For Respondents : M/S.Hema Murali Krishnan
SPC

ORDER

The petitioner has filed this writ petition, challenging the order of attachment passed by the first respondent, dated 21.11.2016 and the consequential revised notice of demand passed by the second respondent, dated 16.12.2016.

2. Record of proceedings would go to show that several interim directions were issued in this matter and ultimately, the petitioner came forward to offer a different property to secure the interest of the Revenue, without prejudice to their rights and contentions that no such attachment could be made, as the petitioner cannot be declared as an assessee, in default after having succeeded before the Income Tax Appellate Tribunal and the Revenue, having not obtained any interim stay of the order passed by the Tribunal, though Appeal in TCA.No.433 of 2017 is pending before the Hon'ble First Bench.

3. In terms of the earlier directions, the second respondent has

attached the alternate property offered by the petitioner, vide order dated 02.08.2017 in TRC.No.05/AAOFSO487K/2017-18 and released the attachment, in respect of other property with due intimation to the Bank as well as the Sub Registrars concerned.

4. In the light of the same, the Writ petition stands disposed of, by recording the orders passed by the second respondent, as referred to above. It is open to the petitioner to raise all contentions, which are available to them, both under law as well as on facts, as canvased in this writ petition and all issues are left open. No costs, consequently connected Miscellaneous petitions are closed.

09.08.2017

kv/srk

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T.S.SIVAGNANAM, J.,

Kv/srk

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