

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 03.07.2017

CORAM

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

WP.No.782 of 2017

Tvl.Vikas Submersible Spares,
Represented by its Proprietrix,
Smt.Rakhee Nikesh Parekh,
"Pratap Chambers".
4, New Scheme Road,
P.N.palayam,
Coimbatore - 641 037.

.. Petitioner
Vs

1. The Assistant Commissioner(CT),
P.N.Palayam Assessment Circle,
Coimbatore.
2. The Deputy Commercial Tax Officer(Enf),
Group-I,
Coimbatore.
3. The Commercial Tax Officer(Enf),
Group-II,
Tirupur.

.. Respondents

Prayer: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus directing the respondents to arrange to return back the cheque bearing No.002526 dated 27.09.2016, cheque Nos.002497 to 002511 issued by Kotak Mahindra Bank, Avinashi Road, Coimbatore-18 for a total value of Rs.77,16,696/- collected on the spot on 16.09.2016 despite principle laid down by this Honourable Court in the judgment reported in (1992) 87 STC513 (Hotel Blue Nile Vs.State of Tamil Nadu & Others).

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader

ORDER

Heard Mr.R.Senniappan, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader. With consent on either side, the Writ Petition itself is taken up for final disposal.

2. The petitioner has filed this Writ Petition to direct the respondents to return back 16 cheques, which were collected from the petitioner by the Enforcement Wing, during the course of the surprise inspection of the business premises of the petitioner. The respondent has returned 14 cheques to the petitioner and 2 cheques bearing No.002526 and 002497 have been presented for collection and the amount has been realised by the Department.

3. In the light of the above facts, the Writ Petition is disposed of giving liberty to the petitioner to workout his remedies as against the amount which has been encashed and realised by the respondent department in respect of aforementioned two 2 cheques. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

pbn
To

1. The Assistant Commissioner(CT),
P.N.Palayam Assessment Circle,
Coimbatore.
 2. The Deputy Commercial Tax Officer(Enf),
Group-I,
Coimbatore.
 3. The Commercial Tax Officer(Enf),
Group-II,
Tirupur.
- +1cc to M/s.R.Senniappan,Advocate sr.46688

+1cc to Special Government Pleader (taxes) sr.46235

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ss (20/7/2017)