

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.14997 of 2017
and
WMP.Nos.16235 & 16236 of 2017

M/s.Yarab Glue
Represented by its Proprietor
S.F.No.16/2B, Zuzuvadi,
Behind SIDCO, Hosur - 635 126. ...Petitioner
Vs.

1.The Assistant Commissioner (CT)
Hosur South, Hosur.
2.The Branch Manager
Vijaya Bank,
Hosur. ...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the 1st respondent in TIN No.33943361255/PAN-ACGPN4679J dated 11.08.2016 and quashing the same.

For Petitioner: Mr.Adithya Reddy
For Respondents: Mr.S.Kanmani Annamalai
Additional Government Pleader (Tax),
For R1

O R D E R

Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) takes notice for the first respondent and by consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage itself. Since the second respondent is a formal party, notice to him is dispensed with.

2. The petitioner is aggrieved by the attachment order dated 11.08.2016, attaching the bank account of the petitioner maintained with the second respondent, on the allegation that the petitioner is in arrears of sales tax of Rs.12,34,357/- for the assessment years 2006-2007 to 2010-2011.

3. Heard both sides.

4. The grievance of the petitioner is that after passing the original assessment, the petitioner subsequently filed relevant forms before the Assessing Officer, who intturn, after considering those forms, even though has passed the revised order of assessment, has however, failed to lift the attachment order. It is also stated that the Commissioner of Commercial Tax through communication dated 02.03.2017 instructed the Assessing Officer concerned to verify the relevant records and take further action as per law based on the representation received from the petitioner dated 19.01.2017 seeking for lifting of attachment. Therefore, it is contended that once the Assessing Officer has chosen to pass the revised order of assessment, he should also consider the lifting of the attachment as requested by the petitioner.

5. It is seen that the petitioner has made such request on 19.01.2017 and such request is said to be not considered by the Assessing Officer viz., the first respondent till this date. Therefore, this writ petition is disposed of, by directing the first respondent to consider the said request of the petitioner and pass appropriate orders within a period of two weeks from the date of receipt of a copy of this order. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

mk

To

1.The Assistant Commissioner (CT)
Hosur South, Hosur.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.42405
+1cc to the Government Pleader, S.R.No.42272

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AD(CO)
RS(19/06/2017)