

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.15724 of 2017
and W.M.P.No.16999 of 2017

M/s.KLN Motors Agencies Pvt. Ltd.,
Rep. By its Managing Director,
Plot No.8, Guindy Industrial Estate,
Ekkattuthangal,
Chennai - 600 097. ... Petitioner

Vs.

1.The Assistant Commissioner (CT),
Amaidakarai Assessment Circle,
Chennai - 600 102.

2.The Branch Manager,
Corporation Bank,
Kellys Corner Branch,
Chennai - 10. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a WRIT OF CERTIORARIFIED MANDAMUS, to call for the records of the first respondent in his proceedings in TIN/33201024932/A3/2016, set aside the bank attachment proceedings dated 28.04.2017 issued by the first respondent to the second respondent and further direct the first respondent to pass final assessment order under the Tamil Nadu Entry of Motor Vehicles into Local Areas Act, 1990 for the assessment year 2016-17.

For Petitioner : Mr.B.Raveendran

For Respondents : Mr.K.Venkatesh,
Government Advocate

O R D E R

Heard Mr.B.Raveendran, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate, appearing for the respondents.

2. The petitioner is aggrieved by a proceedings issued by the respondent Assessing Officer dated 28.04.2017, which is a

communication sent to the second respondent enclosing Form -U, for recovery of the arrears, under Rule 9(4) of the TNVAT Rules.

3. The petitioner's case is that they had already filed objections and the assessment is yet to be completed and even for the final notice dated 23.05.2017, they have submitted their objections dated 31.05.2017.

4. Considering the said fact that objections have already been given, there will be a direction to the first respondent to finalize the assessment, after affording an opportunity of personal hearing to the petitioner, within a period of six weeks from the date of receipt of a copy of this order and till orders are passed, the attachment of the petitioner bank account shall continue.

5. With the above direction, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

vsm

To

1.The Assistant Commissioner (CT),
Amaindakarai Assessment Circle,
Chennai - 600 102.

2.The Branch Manager,
Corporation Bank,
Kellys Corner Branch,
Chennai - 10.

+1cc to Mr.B.Raveendran,Advocate sr.51684

+1cc to Special Government Pleader(Taxes) sr.51783

WEB COPY

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sv(co)

ss(10/8/2017)