

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.16309 of 2017

and

W.M.P.No.17642 of 2017

M/s.R.K.Tex,
represented by its Proprietor,
V.Sadagopan,
R.K.Building,
16, Vivekananda Nagar,
Sirupooluvapatti Post,
Tirupur-641 603. ... Petitioner

Vs

- 1.The Assistant Commissioner (CT),
Tirupur Rural, Tirupur.
- 2.The Branch Manager,
Axis Bank,
3, Court Street,
Tirupur-641 601. ... Respondents

Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of the first respondent herein dated 11.04.2017 in Rc.No.33192391328/A3 and to quash the same and direct the first respondent herein to return the 5 cheques bearing Cheque Nos. 779329/31.10.2016, 779333/20.11.2016, 779332/20.12.2016, 779330/25.01.2017 and 779336/25.02.2017.

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondent : Mr.S.Kanmani Annamalai,
Special Government Pleader for R1

ORDER

Heard Mr.A.N.R.Jayaprathap, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, Special Government Pleader, appearing for the first respondent.

2.The petitioner is before this Court challenging the attachment of his bank account and for return of cheques collected by the Enforcement Wing Officers.

3.In the case of Hotel Blue Nile vs. State of Tamil Nadu, reported in [1992] 87 STC 513 (Mad), it has been held that the Enforcement Officers are not entitled to collect cheques at the time of inspection as if it is an advance tax. In the light of the said judgment, the first respondent is directed to return the three cheques which are still lying with the first respondent out of the five cheques which has been taken by the Enforcement Officers. This direction should be complied with within a period of two weeks from the date of receipt of a copy of this order. The amount which has been realised by encashing the two cheques, will be adjusted against the assessment account. In the light of the above direction, the attachment of the petitioner's bank account stands raised.

4.The writ petition is disposed of accordingly. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

KM

To

1.The Assistant Commissioner (CT),
Tirupur Rural, Tirupur.

+ 1 cc to M/s.A.N.R.Jaya Prathap, Advocate,SR.47502

+ 1 cc to The Special Govt.Pleader, SR.47302

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NR 26/07/2017

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