

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.07.2017

CORAM

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

W.P.No.6302 of 2004

M/s.Viking Textiles (P) Ltd.,
505, Avanashi Road,
Tirupur.

... Petitioner

Vs.

The Commercial Tax Officer,
Tirupur (North) Assessment Circle,
Tirupur.

... Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari, to call for the records of the respondent in recovery notice in Asst No.2302612/97-98 dated 03.03.2004 and quash the same.

For Petitioner : Mr.S.Raveekumar for
For Respondent : Mr.k.Venkatesh,
Government Advocate

O R D E R

Heard Mr.S.Raveekumar, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondent.

2. The petitioner who is a registered dealer on the file of the respondent under the provisions of the erstwhile TNGST Act, 1959, has filed this writ petition challenging the attachment notice dated 03.03.2004, attaching the petitioner's bank account for the recovery of the taxes, demanded in the assessment order. The reason for approaching this Court is on the ground that the petitions were pending before the Tribunal in OP.Nos.68 to 73 of 2004 and pending adjudication of the matter before the Tribunal, the respondent was not justified in attaching the petitioner's bank account and recovering the tax demanded.

3. This Court having been satisfied that the petitioner has made out a prima facie case, granted an interim stay on 16.03.2004, which was made absolute on 18.07.2006. The learned counsel for the petitioner is unable to report as to whether the

original petitions before the Tribunal have been disposed of as on date or not. In any event, pursuant to the order of interim stay granted, the bank attachment has been lifted. Therefore, till the original petitions are disposed of by the Tribunal, no coercive action shall be initiated against the petitioner for recovery of taxes quantified. However, if the petitions were already disposed of by the Tribunal, it is open to the parties to work out their remedies in accordance with law.

4. The writ petition is disposed of with the above direction. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

gsk/tar

To

The Commercial Tax Officer,
Tirupur (North) Assessment Circle,
Tirupur.

+1 cc to Mr.Md.Ghafoorar Rahman Advocate sr 47859

+1 cc to Special Government Pleader (T) sr 48262

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lrs(co)
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