

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.09.2017

CORAM

THE HONOURABLE MR. JUSTICE T.S. SIVAGNANAM

W.P. No. 16231 of 2007

&

M.P. No. 1 of 2007

M/s. Aruna Hotels Ltd.,
rep. by Vice Chairman &
Managing Director,
No.145, Sterling Road,
Nungambakkam,
Chennai - 600 034.

...Petitioner

Vs.

1. The Commercial Tax Officer,
Vallulvarkottam Assessment Circle,
Chennai - 600 006.

2. The Manager,
Punjab National Bank,
Nungambakkam Branch,
Chennai - 600 034.

3. M/s. Speciality Restaurant Pvt.
Limited.,
145, Sterling Road,
3rd Floor, Chennai - 600 034.

4. M/s. Jewels India Hotels (P) Ltd.,
145, Sterling Road,
Chennai - 600 034.

..Respondents

Prayer: Petition under Article 226 of the Constitution of India
praying for issue of a Writ of Certiorari to call for the entire
records of the 1st respondent in Rc.LTH/1718/05-06/A3, quash the
Bank Account attachment notice issued therein dated 29.11.2006.

For Petitioner :: Mr.A.P. Srinivas
For Respondents:: Mr.K. Venkatesh,
Govt. Advocate for R1
No appearance for
R2 & R3
Mr.N. Murali for R4

O R D E R

The petitioner has filed this writ petition challenging the garnishee notice issued to the tenant, namely, the 3rd respondent for recovery of arrears of tax payable by the petitioner.

2. It is represented that the tenant has already vacated.

3. In the light of the subsequent development, there is no necessity to adjudicate the correctness of the impugned garnishee notice as the issue has worked itself out and the writ petition is closed. However, it is open to the 1st respondent to proceed against the petitioner in accordance with law. No costs. Connected M.P. is closed.

Sd/-

Assistant Registrar(CS-iv)

//True Copy//

Sub Assistant Registrar

nv

To

The Commercial Tax Officer,
Vallulvarkottam Assessment Circle,
Chennai - 600 006.

+ 1 cc to Mr. A.P. Srinivas, Advocate Sr.69564

सत्यमेव जयते

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EU(26/10/2017)

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