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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 20.06.2017

CORAM:
THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
AND
THE HONOURABLE MR.JUSTICE P.VELMURUGAN

W.A.(MD)No.700 of 2017
and C.M.P.(MD) No.5433 of 2017

M/s.Thiruvai Traders,
Rep. by its Proprietor,
S.Tamilmani,
Dealers in Oil,
No.194, Thirukattuthurai,
N.Pugalur,
Karur - 639 113.

: Appellant/Petitioner

Vs.

1.The Assistant Commissioner (CT),
Karur East Assessment Circle,
CT Buildings,
Karur.

2.The Branch Manager,
City Union Bank Limited,
Navarang Buidling,
No.18, Ramakrishnapuram,
Karur - 639 001.

: Respondents/Respondents

PRAYER: Writ Appeal is filed under clause 15 of the Letters Patent, against the order dated 12.04.2017 passed by the learned Single in W.P.(MD) No.6591 of 2017.

Prayer in WP(MD) . 6591/ 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorari to call for the records of the 1st respondent in Rc.No.298/2017/A3/TIN 33633766934/2014-2015 dated 13.03.2017 and the consequential Notice in Form-U dated 13.03.2017 issued to the 2nd respondent and quash the same as illegal and arbitrary.

For Appellant : Mr.K.Soundararajan

For 1st Respondent : Mr.R.Karthikeyan
Additional Government Pleader

**JUDGMENT**

[Judgment of the Court was made by **T.S.SIVAGNANAM, J.**]

Heard Mr.K.Soundararajan, learned counsel appearing for the appellant and Mr.R.Karthikeyan, learned Additional Government Pleader appearing for the 1st respondent.

2.This appeal is directed against the order dated 12.04.2017, made in W.P.(MD) No.6591 of 2017.

3.In the light of the order we proposed to pass in this Writ Appeal, notice to bank is dispensed with.

4.The appellant has approached the Writ Court by filing W.P.(MD) No.6591 of 2017, challenging the order of assessment under Tamil Nadu Value Added Tax Act, 2006, for the assessment year 2014-2015 and the consequential Notice of attachment of the Bank Account in Form-U, dated 13.03.2017. The Writ Court refused to entertain the Writ Petition on the ground that the earlier Writ Petition in W.P.(MD) No.22972 of 2015, challenging the order of assessment is pending. Therefore, it is observed that appropriate interim relief can be sought for in the said Writ Petition.

4.The view taken by the Writ Court is perfectly in order.

5.The learned counsel for the appellant submitted that inspite of hectic efforts taken by them, they are unable to list the case nor to seek for interim order and therefore, prays for appropriate direction for listing W.P.(MD) No.22972 of 2015 at an early date and the appellant can move for necessary orders.

6.In the light of the above, while affirming the order passed in W.P.(MD) No.6591 of 2017 and dismissing the Writ Appeal, we direct the Registry to list W.P.(MD) No.22972 of 2015 for hearing before appropriate Bench on 29.06.2017. Consequently, connected Miscellaneous Petition is closed. No costs.

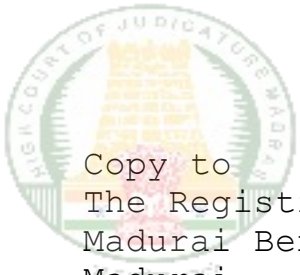
sd/-

Assistant Registrar(AD II)

/True copy/

Sub Assistant Registrar

To
The Assistant Commissioner (CT),
Karur East Assessment Circle,
CT Buildings,



Copy to
The Registrar (Judicial),
Madurai Bench of Madras High Court,
Madurai.

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+1cc to Mr.K.Soundarrajan, Advocate, SR.61025

ORDER MADE IN
W.A. (MD) No.700 of 2017
and C.M.P. (MD) No.5433 of 2017
Dated:20.06.2017

SJ
KK/ SVMMS /SAR 2 /21.06.2017/3P-4C/