BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 12.04.2017
CORAM
**THE HONOURABLE MR.JUSTICE S.S.SUNDAR**
W.P.(MD).No.6591 of 2017 and
W.M.P.(MD)Nos.5179 & 5180 of 2017

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

Vs.

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

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

PRAYER: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the first respondent in R.C.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 second respondent and quash the same as illegal and arbitrary.

For Petitioner : Mr.K.Soundararajan
For R-1 : Mr.R.Karthikeyan,
Additional Government Pleader.

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**O R D E R**

This Writ petition is filed challenging the notice issued by the first respondent to the second respondent Bank, dated 13.03.2017.

2. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader(Taxes) appearing for the first respondent.

*3.* By the notice to the second respondent, dated 13.03.2017, the second respondent was informed that the second respondent/Bank was required under Section 45 of the Tamil Nadu Value Added Tax Act, 2006, to pay forthwith the money held by it to the credit of the petitioner. The only ground on which the petitioner has challenged the recovery notice is that the petitioner has earlier filed a Writ petition in W.P.(MD)No.22972 of 2015 as against the Assessment order for the year 2014-2015.

4. It is the petitioner's case that this Court had earlier directed the learned Additional Government Pleader(Taxes) to inform the first respondent not to take any recovery proceedings. It is further contended that the learned Additional Government Pleader(Taxes) has also informed the first respondent. Despite the above factual position, it is submitted by the learned counsel for the petitioner that the first respondent has attached the bank account of the petitioner by the impugned notice.

5. When the petitioner has filed the earlier Writ petition in W.P.No.22972 of 2015 challenging the assessment, the petitioner cannot maintain the present Writ petition, challenging the order of attachment which is only consequential to the order of assessment. The petitioner admitted that no stay was granted by this Court. However, he submitted that there was an oral assurance given by the learned Additional Government Pleader(Taxes). He also referred to the observation of this Court earlier and oral direction to the learned Additional Government Pleader(Taxes) not to take steps.

6. It is open to the petitioner to file an appropriate petition in W.P.No.22972 of 2015 for seeking any interim order. However, he cannot maintain an independent Writ petition, challenging the order of attachment which is consequential to the order of assessment impugned in the earlier Writ petition. Hence, there is no merits in the Writ petition. Accordingly, the Writ petition is dismissed. No costs. Consequently, connected Miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

/True Copy/

Sub Assistant Registrar

To
1. The Assistant Commissioner(CT),
Karur East Assessment Circle,
CT Buildings, Karur.
2. The Branch Manager,
City Union Bank Limited,
Navarang Building, No.18, Ramakrishnapuram,
Karur - 639 001.
+1cc to M/S.K.Soundarrajan,Advocate,SR.51579

W.P.(MD).No.6591 of 2017 and
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12.04.2017

PMU

KK/RR/SAR4-30.05.2017-2P-4C