In the High Court of Judicature at Madras

Dated : 03.8.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.20078 of 2018

V.Mohan Govindadas, Director,
Tvl.Hosur Automotives (P) Ltd. ...Petitioner

Vs

1.The Assistant Commissioner (CT),
Krishnagiri Assessment Circle,
Krishnagiri.

2.The Sub-Registrar, Registrar Office,
Krishnagiri. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the first respondent to arrange to send an order of lifting of attachment of property to the second respondent as requested vide representation dated 27.6.2018.

For Petitioner : Mr.R.Senniappan
For Respondents: Mr.M.Hariharan, AGP

ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondents. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner seeks a direction to the first respondent to issue appropriate orders to the second respondent lifting the attachment effected on the petitioner's property by considering his representation dated 27.6.2018.

3. The petitioner made a representation to the first respondent to lift the attachment, as the entire arrears of sales tax under the provisions of the Tamil Nadu General Sales Tax Act, 1959 for the assessment year 1995-96 have been settled based on the Samadhan Scheme under the Tamil Nadu Government Sales Tax (Settlement of Arrears) Act, 2011 and a certificate of

settlement of arrears dated 16.3.2012 has been issued by the Joint Commissioner (CT), Salem Division, Salem.

4. The petitioner has stated that the said representation dated 27.6.2018 was refused to be received by the first respondent. Therefore, he met the Joint Commissioner, Salem Division and submitted the representation, which was acknowledged by the office of the Joint Commissioner on 28.6.2018. It is not clear as to why the attachment should still continue when the entire arrears of tax have already been settled in terms of the Tamil Nadu Government Sales Tax (Settlement of Arrears) Act, 2011 and a certificate of settlement of arrears has already been issued. If there are any other dues, then the first respondent should have put the petitioner on notice and separate proceedings should have been initiated. Therefore, the first respondent has to definitely consider the petitioner's representation.

5. In the result, the writ petition is disposed of by directing the first respondent to consider the representation of the petitioner dated 27.6.2018, take note of the certificate of settlement of arrears dated 16.3.2012, afford an opportunity of personal hearing and if there are no other arrears payable under the provisions of the Tamil Nadu General Sales Tax Act, 1959, the attachment of the petitioner's personal property shall be lifted within a period of two weeks therefrom. No costs.

Sd/-
Assistant Registrar(CS-VII)

//True Copy//

Sub Assistant Registrar

To
1.The Assistant Commissioner (CT),
Krishnagiri Assessment Circle,
Krishnagiri.

2.The Sub-Registrar, Registrar Office,
Krishnagiri.

+ 1 cc to Mr. R. Senniappan, Advocate Sr.53559
+ 1 cc to Mr.Special Government Pleader Sr.53644

WP.No.20078 of 2018

SPD(CO)
EU(28/08/2018)