

In the High Court of Judicature at Madras

Dated : 09.4.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.7408 of 2018 & WMP.Nos.9201 & 9202 of 2018

M/s.Chowel India Private Limited,
rep.by its Managing Director

...Petitioner

Vs

The Assistant Commissioner,
Commercial Taxes Department,
Sriperumbudur Assessment Circle,
Varadharajapuram-602123.
Kanchipuram District.

...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent in his proceedings RC.No.220/2018/A3 dated 06.3.2018 issued under Section 45 of the Tamil Nadu Value Added Tax Act, 2006/Central Sales Tax Act, 1956 and in Form U under Rule 9(4) of the Tamil Nadu Value Added Tax Rules to the banker of the petitioner namely Axis Bank Limited, Corporate Banking, Karumuthu Nilayam, No.192, Anna Salai, Ground Floor, Chennai-2 thereby demanding the bank to remit a sum of Rs.51,05,141/- as arrears of sales tax of the petitioner due for the year 2016-17 and arrears for the years 2014-15 under the Tamil Nadu Value Added Tax Act, 2006 and 2009-2010 under the Central Sales Tax Act, 1956, quash the same as arbitrary, unjustifiable and illegal and also in violation of the principles of natural justice and consequently direct the respondent to provide an opportunity to the petitioner to submit their explanations to the demand made by the respondent for the sales tax due for the aforesaid period.

For Petitioner :

Mr.R.Munuswamy

For Respondent :

Mrs.G.Dhana Madhri, GA

ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent.

2. The learned Government Advocate, on instructions from the respondent, submits that the impugned attachment notice dated 06.3.2018 has been withdrawn.

3. Recording the said submission, the above writ petition stands dismissed. No costs. Consequently, the connected WMPs are also dismissed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

rs

To

The Assistant Commissioner, Commercial Taxes Department,
Sriperumbudur Assessment Circle, Varadharajapuram-602123.
Kanchipuram District.

+1cc to Mr.R.Munuswamy, Advocate, S.R.No.25873

+1cc to the Government Pleader, S.R.No.26450

WP.No.7408 of 2018 &
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RJI (CO)

RRK (27/04/2018)

सत्यमेव जयते

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