

IN THE HIGH COURT OF JUDICATURE AT MADRAS**DATED : 31.08.2018****CORAM****THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM**Contempt Petition No.1733 of 2018

M/s.Jannat Fabrics and Apparels Private Ltd.,
Rep., by its Managing Director-D.Prem Aggarwal,
Unit No.22, Nethaji Apparel Park,
Eettiveerampalayam, New Tirupur,
Tirupur-641 666, Coimbatore District.

... Petitioner

-vs-

Mr.P.Kaarthikeyan,
Assistant Commissioner (CT),
Tirupur Rural Circle,
Commercial Tax Building,
Kumaran Road, Tirupur-641 601.

... Respondent

Contempt Petition filed under Section 11 of the
Contempt of Courts Act, 1971 to punish the respondent
herein for the Contempt of Court for not complying and dis-
obeying with the orders of this Court in W.P.No.28500 of
2016 dated 17.08.2016.

For Petitioner : Mrs.R.Hemalatha
For Respondent : Mr.Master Ganesh,
Government Advocate

O R D E R

Heard the learned counsels for the parties.

2.The learned Government Advocate appearing for the respondent/contemnor submits that the cheques, which were collected from the petitioner during the time of inspection, were encashed on 21.12.2015 and 08.03.2016 much prior to the order passed by this Court and it is not clear as to how it has been recorded by the Court that the cheques have lapsed.

3.The learned counsel appearing for the petitioner also would submit that it was never the stand of the petitioner that the cheques have lapsed.

4.In any event, the cheques having already been encashed, it has to be seen as to what is the next course of action to be adopted.

5.The learned counsel appearing for the petitioner pointed out that after the cheques were collected and encashed, the respondent has completed the assessment to match with the amounts, which were recovered by encashing the cheques and this order of assessment was challenged by the petitioner by filing a writ petition, which was allowed and the matter was remanded to the respondent for fresh consideration. However, the respondent has till date not complied with the direction, nor returned the amount, which was collected from the petitioner at the time of inspection.

6.The learned Government Advocate submits that within two weeks, the reassessment proceedings will be completed.

7.In the light of the above, the respondent/contemnor is directed to afford an opportunity of personal hearing to the petitioner and redo the assessment as directed by this Court in W.P.No.33537 of 2016 dated 23.09.2016 and such reassessment proceedings should be done in a proper manner following all the legal formalities and taking note of the objections filed by the petitioner and the documents that they may produce and after affording effective opportunity of personal hearing, fresh orders should be passed. The above direction shall be complied with by the respondent within a period of three weeks' from the date of receipt of a copy of this order. If the respondent fails to obey this order, the petitioner is given liberty to approach this Court to revive this Contempt Petition.

8.With the above observations and directions, this contempt petition stands disposed of. No costs.

SD/-
ASSISTANT REGISTRAR (COMM.CASES)
ABR

//Certified to be true copy//

Dated at Madras this the day of 2018.

COURT OFFICER (O.S.)

from 25th day of September 2008 the Registry is issuing Certified copies of the Orders/Judgments/Decrees in this format.

CO/04/09/2018

To

The Assistant Commissioner (CT),
Tirupur Rural Circle,
Commercial Tax Building,
Kumaran Road, Tirupur-641 601.

WEB COPY