

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.6.2018

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WRIT PETITION NO.15447 OF 2018 & WMP.NO.18335 OF 2018

M/s.Neustar Media (P) Ltd.,
rep.by its Chief Executive
Officer Mr.C.Vasanth

...Petitioner

Vs

The Assistant Commissioner (ST),
Arumbakkam Assessment Circle,
F-50, II Floor, I Avenue, Anna
Nagar East, Chennai-50.

...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 the impugned order in R.C.No.457/2017-18/A3 dated 01.6.2018 and enclosed Form-U therewith, quash the same and further direct the respondent to return the sum of Rs.1,02,241/- illegally taken away from the account of the petitioner.

For Petitioner : Mr.R.Sridhar

For Respondent : Mrs.G.Dhana Madhri, GA

ORDER

Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is aggrieved by the order passed by the respondent attaching their bank account for recovery of the tax dues payable by one M/s.R.P.Telebuy Skyshop Private Limited, which has to pay arrears of tax both under the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Central Sales Tax Act, 1956 and which has been declared as a defaulter.

3. The petitioner's case is that they have nothing to do with the said defaulting assessee and without notice, their bank account has been attached.

4. On notice being issued to the respondent, the learned Government Advocate got written instructions given by the respondent vide letter dated 26.6.2018. In the said written instructions, this Court finds that there is an allegation that the directors of the petitioner company are the directors of the defaulting assessee, that they are carrying on business in the same premises and that the payments due to the defaulting assessee are routed through the petitioner. Therefore, it is submitted by the learned Government Advocate that the bank account of the petitioner has been attached.

5. From the written instructions, this Court finds that the petitioner had no opportunity to rebut the allegation or contest the same, as no show cause notice was issued.

6. Accordingly, the writ petition is disposed of by directing the petitioner to give a representation to the respondent, explaining as to why their bank account should not be attached for the purpose of recovery of the tax dues payable by the said M/s.R.P.Telebuy Skyshop Private Limited, within a period of one week from the date of receipt of a copy of this order. On receipt of the such a representation, the respondent shall afford an opportunity of personal hearing to the authorized representative of the petitioner, peruse the records that may be produced, ascertain the genuineness of the stand taken by the petitioner and pass a speaking order on merits and in accordance with law within one week thereafter. Till then, the attachment shall continue. However, the respondent shall not withdraw any money from the petitioner's bank account. No costs. Consequently, the connected WMP is closed.

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

RS
To

The Assistant Commissioner (ST), Arumbakkam Assessment Circle,
F-50, II Floor, I Avenue, Anna Nagar East, Chennai-50.

+1cc to Mr.R.Sridhar, Advocate, S.R.No.41783
+1cc to the Special Government Pleader, S.R.No.42430

WP.No.15447 of 2018&
WMP.No.18335 of 2018

cs/10/07/18