IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.10.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.19476 of 2018
and
WMP.Nos.22906 & 22907 of 2018

Sri Ram Metal and Alloys Pvt. Limited
No.127/3, Sadayankuppam Road,
Vaikkadu Village, Manali,
Chennai-600 103. ... Petitioner

Vs.

1.The Assistant Commissioner (ST)
Manali Assessment Circle,
No.5/79, 5th Main Road,
K.K.D. Nagar, Kodungaiyur,
Kodungaiyur, Chennai-600 118.

2.The Manager
Union Bank of India
No.17, G.A.Road,
Washermenpet, Chennai-600 021. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a WRIT OF CERTIORARI, to call for the records of the 1st respondent in RC.No.315/2018/A3 dated 20.07.2018 and quash the same.

For Petitioner : Mr.R.Kumar

For Respondents : Mr.M.Hariharan
Additional Government Pleader

O R D E R

This writ petition is filed against the proceedings dated 20.07.2018 issued by the first respondent to the second respondent, attaching the Bank account of the petitioner for the purpose of realisation of tax arrears amount of Rs.8,97,591/- in respect of the assessment years 2007-2008 to 2013-2014.

2. Heard both sides.

3. According to the petitioner, this attachment proceedings was issued without passing any order of assessment.

4. On the other hand, it is contended by the respondents that an order of assessment was already passed and the same was served on the petitioner on 27.03.2018. A counter is filed to that effect.

5. If that be the case, it is for the petitioner to challenge the said order of assessment before appropriate forum, by filing statutory appeal.

6. The learned counsel for the petitioner fairly submitted that the petitioner is willing to file such an appeal before the Appellate Authority, if one more copy of the assessment order is furnished to the petitioner, since the original order said to have delivered to the petitioner on 27.03.2018, was not at all received by the petitioner.

7. The challenge made in this writ petition is against the attachment proceedings. Needless to state that it is only a consequential proceedings pursuant to the order of assessment. Therefore, the petitioner has to challenge the order of assessment before appropriate Appellate Authority. Without doing so, the petitioner is not entitled to question the present impugned attachment proceedings. As the learned counsel for the petitioner has specifically stated that the appeal would be filed before the concerned Appellate Authority, without expressing any view on the other merits of the matter, this writ petition is disposed of, as follows:

> (a) The first respondent shall furnish a copy of the assessment order to the petitioner, after getting necessary fee from the petitioner, within a period of seven days from the date of receipt of a copy of this order.
>
> (b) On receipt of such order, the petitioner shall file an appeal before the concerned Appellate Authority, within a period of two weeks thereafter, by complying with other statutory requirements, while filing such appeal.
>
> (c) On receipt of such appeal, the Appellate Authority shall consider the same and pass appropriate orders on merits and in accordance with law, within a period of six weeks thereafter.
>
> (d) On payment of 25% of tax before the Appellate Authority at the time of filing the

appeal, the Bank Guarantee furnished by the petitioner to the tune of Rs.3 Lakhs, during the pendency of this writ petition shall be released.

No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

mk

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+1 cc Mr.R.Kumar, Advocate, SR.No.68776
+1 cc to The Government Pleader, SR.No.68964

W.P.No.19476 of 2018

CA(CO)
CSL/26.10.2018