

IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Special Original Jurisdiction)

Friday, the Twelfth day of October Two Thousand Eighteen

PRESENT

THE HON`BLE MR JUSTICE K. RAVICHANDRABAABU

WP No.27348 of 2018

and WMP.Nos.31845,31848 and 31849 of 2018

TVL.VIJAY AGENCIES, [PETITIONER IN ALL THE PETITIONS]
REP BY ITS PARTNER THIRUMATHI. BEULAH
SELVARAJ, NO.E-7/B, MIG-120 FLATS, 11TH
AVENUE, ASHOK NAGAR, CHENNAI 83

Vs

1 THE ASSISTANT COMMISSIONER [RESPONDENTS IN ALL THE PETITIONS]
(ST), SAIDAPET ASSESSMENT CIRCLE,
PAPJM BUILDING, NO.1, GREAMS ROAD,
ANNEXURE BUILDING, 5TH FLOOR, CHENNAI 6

2 THE BRANCH MANAGER,
CANARA BANK, NO. 359/A, EAST MASI STREET,
MADURAI 625 001

Writ Petitions and writ miscellaneous petition filed under
Article 226 of the Constitution of India praying that in these
circumstances stated therein and in the respective affidavits filed
therewith the High Court will be pleased to

(i) issue a Writ of Certiorari or order or direction in the
nature of Writ Calling for records in TIN/33146222322/2010-11 to
2014-15/A3 dated 3.10.2018 on the file of the 1st respondent and
quash the same as contrary to law [in WP.No.27348/2018];

(ii) dispense with the production of the original attachment
Notice in the impugned attachment notice in TIN / 33146222322 /
2010-11 to 2014-15/A3 dated 3.10.2018 on the file of the 1st
respondent for the present [in WMP.No.31845/2018] ;

(iii) pass an order of stay of all further recovery
proceedings in pursuance of the impugned attachment notice in TIN /
33146222322 / 2010-11 to 2014-15/A3 dated 3.10.2018 on the file of
the 1st respondent [in WMP.No.31848/2018] ;

(iv) direct the 1st respondent to lift the bank attachment by attachment notice in TIN / 33146222322 / 2010-11 to 2014-15/A3 dated 3.10.2018 on the file of the 1st respondent [in WMP.No.31849/2018] pending WP.No.27348 of 2018 respectively.

Order : These petitions coming on this day for hearing upon perusing the petitions and the respective affidavits filed in support thereof and upon hearing the arguments of MR. S.RAMANAN, Advocate for the petitioner in all the petitions and of MR.M.HARIHARAN, Additional Government Pleader on behalf of the Respondents in all the petitions, the court made the following order:-

This writ petition is filed by challenging the order of attachment of the bank account of the petitioner maintained with the second respondent Bank for realisation of the tax due of a sum of Rs.33,11,059/- for the assessment years 2010-11 to 2014-15.

2.It is contended by the petitioner that the impugned attachment order was made without passing any order of assessment and issuing demand notice.

3.This matter is moved by way of lunch motion today. Therefore, Mr.M.Hariharan, the learned Additional Government Pleader, who took notice for the first respondent is directed to verify as to whether any order of assessment was passed on the petitioner or not. Accordingly, the matter was passed over and taken up at 02.20 p.m. again. The learned Government Pleader, based on instruction, submitted that the order of assessment was already passed in the month of January 2018 itself and sent to the petitioner on 23.01.2018 by Registered post acknowledgment due. Therefore, he contended that the statement of the petitioner in this aspect is factually incorrect.

Post the matter on 22.10.2018.

-sd/-

12/10/2018

/ TRUE COPY /

Sub-Assistant Registrar (Statistics / C.S.)
High Court, Madras - 600 104.

TO

1 THE ASSISTANT COMMISSIONER
(ST),, SAIDAPET ASSESSMENT CIRCLE, PAPJM
BUILDING, NO.1, GREAMS ROAD, ANNEXURE
BUILDING, 5TH FLOOR, CHENNAI 6

2 THE BRANCH MANAGER,
CANARA BANK, NO. 359/A, EAST MASI STREET,
MADURAI 625 001

C.C. to S.RAMANAN Advocate on payment of necessary charges
The Additional Government Pleader, High Court, Madras - 104.

Order

in

WP.27348/2018

and WMP.Nos.31845,31848 and 31849 of 2018

Date :12/10/2018

From 26.2.2001 the Registry is issuing certified
copies of the Interim Orders in this format
vs 16/10/2018

सत्यमेव जयते

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