



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.11.2018

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.19108 of 2015
and
M.P.(MD)No.1 of 2015

M/s. Bharath Ply Lam Agencies,
represented by its Proprietor Jagadish patel,
136, Puttuthope Road,
Madurai.

... Petitioner

Vs.

1. The Assistant Commissioner (CT),
West Veli Street Assessment Circle,
Madurai.

2. The Branch Manager,
Tamilnadu Mercantile Bank,
Simmakkal Branch,
Madurai.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the impugned communication of the first respondent in TIN 33615021058 in Form U dated 09.10.2015 addressed to the second respondent, directing the attachment of Bank account No.323182, of the petitioner-company, quash the same as illegal and without jurisdiction.

For Petitioner	: Mr.S.Karunakar
For R1	: Mr.M.Rajarajan
	Government Advocate
For R2	: Mr.M.Dilipkumar

ORDER

The petitioner was visited with an adverse order of assessment. He questioned the same by filing four writ petitions. Those writ petitions came to be dismissed for default. Thereafter, the impugned recovery action came to be initiated. It appears that the amount has also been drawn from the petitioner's account. When the



challenge to the main order is no longer subsisting, there cannot be a challenge to the consequential recovery order.

2. In this view of the matter, the writ petition is dismissed as not maintainable. However, the petitioner is at liberty to file an appropriate writ petition upon restoration of the writ petitions filed against the main order.

3. With this liberty to the petitioner, this writ petition is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (RTI)

/True Copy/

Sub Assistant Registrar (CS-I)

To

The Assistant Commissioner (CT),
West Veli Street Assessment Circle,
Madurai.

+ 1 CC TO Mr.N.DILIP KUMAR, ADVOCATE IN SR No. 96416
+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No. 96517

PNN
TE/BK/SAR-1 : 14/12/2018 : 2P/4C

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