IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 26.09.2019

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.27461 of 2019
and
W.M.P.Nos.26934, 26935
and
26941 of 2019

Rvl.M.M Motors,
Rep. by its Proprietor,
Mr.M.Mohan Kumar,
No.1 & 2 Nithyananda Nagar,
Ellis Chatram Road,
Villupuram,
PIN:605 602. ...Petitioner

Vs.

Assistant Commissioner (ST),
Villupuram-I,
No.27/11 VOC SStreet, Ground Floor,
Villupuram,
PIN: 605 602. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of certiorari to call for the records of the respondent bank attachment notice in Rc.A3/1751/2017 dated 26/08/2019 and quash the same as illegal and to issue any further direction.

For Petitioner : Mr.M.Desingu

For Respondent : Mr.Mastu Ganesh
Government Advocate (Taxes)

O R D E R

The petitioner is challenging the bank attachment notice issued dated 26.08.2018, for realisation of the tax due.

2. Heard both sides.

3. The grievance of the petitioner before this Court is that when a petition filed under Section 84 of the Tamilnadu VAT Act is pending before the respondent, the impugned demand cannot be issued. It is seen that in respect of the Assessment Year 2014-

2015, 2015-2016, order of assessments are passed on 30.06.2017. It is further seen that the petitioner filed an application under Section 84 on 23.10.2017, raising certain grounds seeking for rectification. It is seen that the said rectification petition is still pending before the first respondent, as admitted by the learned Government Advocate. Therefore, this Court is of the view that without disposing of the said application, issuing the impugned attachment proceedings is not proper. It is submitted by the learned counsel for the petitioner that though such attachment order was issued, except freezing the account, no amount was debited from the petitioner's bank account.

4. Considering the above stated facts and circumstances, without expressing any view on the merits of the claim made under Section 84 application, this writ petition is disposed of, by directing the respondent to pass orders on the Section 84 application within a period of six weeks from the date of receipt of a copy of this order. Since the impugned attachment proceedings is issued pending finalisation of the Section 84 application, the respondent is directed to lift the attachment, however with liberty to restore the same, if it is so warranted pursuant to the disposal of Section 84 petition. No costs. The connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (Insp Cell)

//True Copy//

Sub Assistant Registrar

vri

To

Assistant Commissioner (ST),
Villupuram-I,
No.27/11 VOC SStreet, Ground Floor,
Villupuram,
PIN: 605 602.

+1cc to the Government Pleader(Taxes), S.R.No. 83248
+1cc to Mr.M.Desingu, Advocate, S.R.No. 82711 (18/10/2019)

W.P.No.27461 of 2019

PP(CO)
GN(30/09/2019)