

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.30965 of 2019

and

W.M.P.Nos.31060 & 31061 of 2019

A.Nagavalli
W/o.Arulmozhi

...Petitioner

vs.

The Assistant Commissioner
Office of the Assistant Commissioner (CT)
Viruthachalam
Cuddalore.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the file of the respondent in Na.Ka.A3.709/2018 dated 16.07.2019 and quash the same.

For Petitioner : Mr.R.Thiagarajan

For Respondent : Mr.M.Hariharan

Additional Government Pleader

O R D E R

The petitioner is aggrieved against the notice of attachment issued under Section 27 of the Tamil Nadu Value Added Tax Act, 2006.

2. Heard the learned counsel for the petitioner and perused the materials placed before this Court.

3. Perusal of the facts and circumstances would show that the challenge made in this writ petition is only a consequential action of the Revenue to recover the tax dues from the petitioner relevant to the assessment years 2016-2017 and 2017-2018. It is seen that the petitioner has not questioned the orders of assessment and on the other hand, the present challenge is only against the consequential proceedings of attachment of the immovable property for recovery of the tax dues.

4. I do not think that the petitioner is entitled to maintain the present writ petition against the consequential proceedings without challenging the original orders of assessment before appropriate forum. Thus, I find that the present writ petition is totally misconceived and accordingly, the same is dismissed as not maintainable. No costs. Consequently, connected miscellaneous petitions are closed.

s/d-
Assistant Registrar(CS VI)

True Copy

Sub-Assistant Registrar

mk

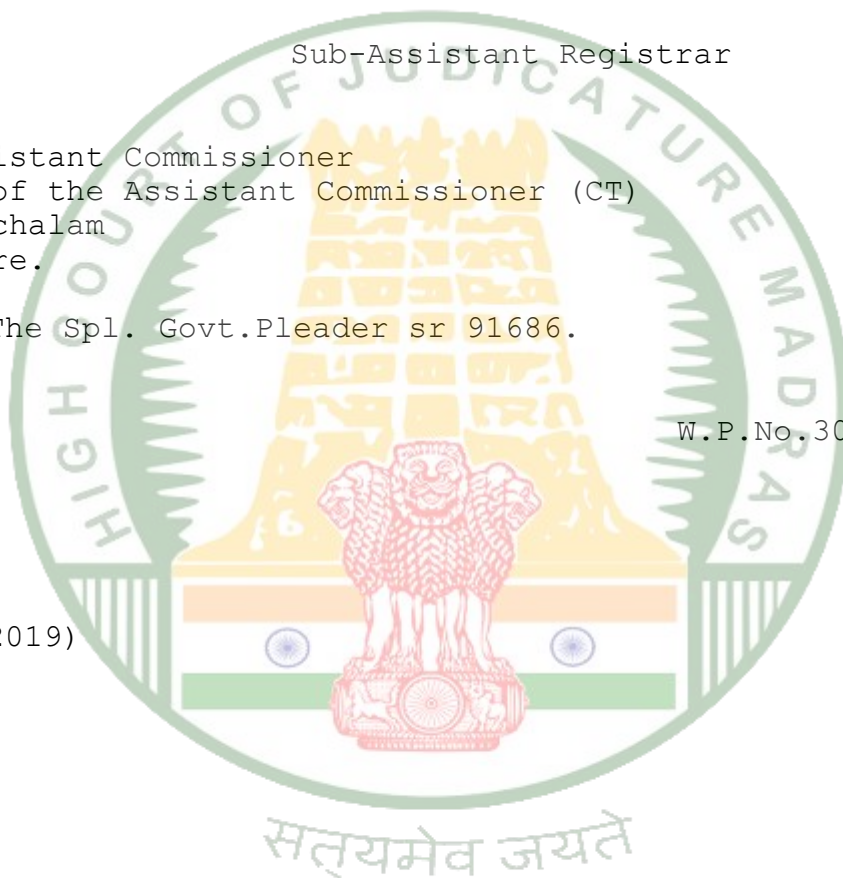
To

The Assistant Commissioner
Office of the Assistant Commissioner (CT)
Viruthachalam
Cuddalore.

+1 CC to The Spl. Govt.Pleader sr 91686.

W.P.No.30965 of 2019

BS (CO)
SP(03/12/2019)



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