

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.01.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.34417 of 2018
and
W.M.P.No.39994 of 2018

M/s.Arun Engineering
Rep. by its Authorised Signatory
Mr.Andrew Preethan
No.64, Kalyani Industrial Estate,
Vanagaram Road, Athipet,
Chennai-600 058.Petitioner

vs.

- 1.The Commercial Tax Officer
Nolambur Assessment Circle
No.176, M.T.H.Road,
Villivakkam, Chennai-600 049.
- 2.The State Tax Officer
Nolambur Assessment Circle
No.176, M.T.H.Road,
Villivakkam, Chennai-600 049. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned attachment order Rc.No.774/2018/A3 dated 04.12.2018 along with Form U dated 04.12.2018 issued by the 2nd respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondents: Mr.M.Hariharan
Additional Government Pleader

O R D E R

Mr.M.Hariharan, learned Additional Government Pleader takes notice for the respondent. By consent of the parties, this main writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition is filed against the attachment order dated 04.12.2018, attaching the petitioner's bank account.

3. It is stated that in pursuant to the impugned attachment order, the first respondent/Assessing Officer has also recovered the entire tax due from the petitioner.

4. Hence, this Court is not inclined to entertain this writ petition only on the reason that the challenge made against the impugned attachment order has become infructuous. However, as the petitioner has already filed an application under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, before the Assessing Officer, which is directed to be disposed of within the time frame, by order dated 03.01.2019 in WP.No.34412 of 2018, this writ petition is closed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

1.The Commercial Tax Officer
Nolambur Assessment Circle
No.176, M.T.H.Road,
Villivakkam, Chennai-600 049.

2.The State Tax Officer
Nolambur Assessment Circle
No.176, M.T.H.Road,
Villivakkam, Chennai-600 049.

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