

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 03.08.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.15336 of 2015
and
W.M.P.Nos.1 & 2 of 2015

M/s.Sunrise Chennai Distributors Private Ltd.,
Rep.by its Director,
No.114, Luz Church Road,
Mylapore,
Chennai-600 004.

...Petitioner

Vs

Commercial Tax Officer,
T.Nagar Assessment Circle,
No.46, Greenways Road,
Chennai- 600 028.

...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in his bank attachment proceedings in TIN No.33631562900/2013-14/A3 dated 22.05.2015 and quash the above proceedings under TNVAT Act and to direct the respondent to lift the illegal bank attachment orders.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.A.N.R.Jayaprathap
Special Government Pleader(Tax)

O R D E R

Today, the matter is listed through Video Conference. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. This writ petition has been filed to quash the proceedings in TIN No.33631562900/2013-14/A3 dated 22.05.2015 and to direct the respondent to lift the illegal bank attachment orders.

3. In connection with the assessment order for the year 2013-2014, the petitioner herein had challenged the same in Writ Petition No.15336 of 2015, which came to be dismissed. An appeal against the same in Writ Appeal No.828 of 2015 was also dismissed by this Court.

4. The challenge in the present writ petition is the consequential recovery notice. While the challenge to the assessment order itself was rejected by this Court, the petitioner may not be entitled to challenge the consequential recovery notice. As such, no effective order can be passed in the present case.

5. Accordingly, the Writ Petition stands dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

hvk

To

The Commercial Tax Officer,
T.Nagar Assessment Circle,
No.46, Greenways Road,
Chennai- 600 028

+1cc to Special Government Pleader(Taxes), S.R.No.25981

W.P.No.15336 of 2015
and
W.M.P.Nos.1 & 2 of 2015

NAS (CO)
KKV/25/08/2020

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