

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 25.09.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.4564 of 2016

and

W.M.P.Nos.3929 to 3931 of 2016

M/s.Yogesh Garments,
Rep. by its Proprietor Mr.D.Senthil Kumar,
S.F.No.530/2, Muruganandapuram (North),
Thiruneelakandapuram,
Tiruppur - 641607. ...Petitioner

Vs.

1. The Assistant Commissioner (CT),
Lakshmi Nagar Assessment Circle,
Tirupur.
2. The Commercial Tax Officer,
Trichy Road Circle,
Coimbatore.
3. The Deputy Commercial Tax Officer,
Central Enforcement Wing II,
Coimbatore.
4. The Branch Manager,
Karur Vysya Bank Ltd,
Main Branch, Kumaran Road,
Tiruppur - 641602. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned proceedings of the first respondent in Form U dated 29.1.2016 (Notice of recovery of money due) issued to the fourth respondent attaching the bank account of the petitioner as issued without there being a legal demand either by way of a provisional assessment or final assessment and therefore contrary to the provisions of the Tamil Nadu Value Added Tax Act, 2006 and against the principles of natural justice.

For Petitioner : Mr.P.Rajkumar

For Respondents: Mr.A.N.R.Jayaprathap
Special Government Pleader
for R1 to R3

O R D E R

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

2. By an interim order dated 08.02.2016, the impugned proceedings in Form U dated 29.01.2016 was stayed by this Court and further, there was a direction to the first respondent to lift the attachment made in the petitioner's bank account with the fourth respondent bank through the impugned proceedings in Form U dated 29.01.2016.

3. Pursuant to the interim orders of this Court, it is now represented by both the counsels that the form was withdrawn on 26.02.2016 and the attachment was lifted and that the cheques were also returned to the petitioner on 04.03.2016. As such, no effective orders can be passed in the prayer sought in the main writ petition, since the petitioner's grievance has been considerably met.

4. Recording the submission made by the learned counsels, the Writ Petition stands closed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

सत्यमेव जयते
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To

1. The Assistant Commissioner (CT),
Lakshmi Nagar Assessment Circle,
Tirupur.

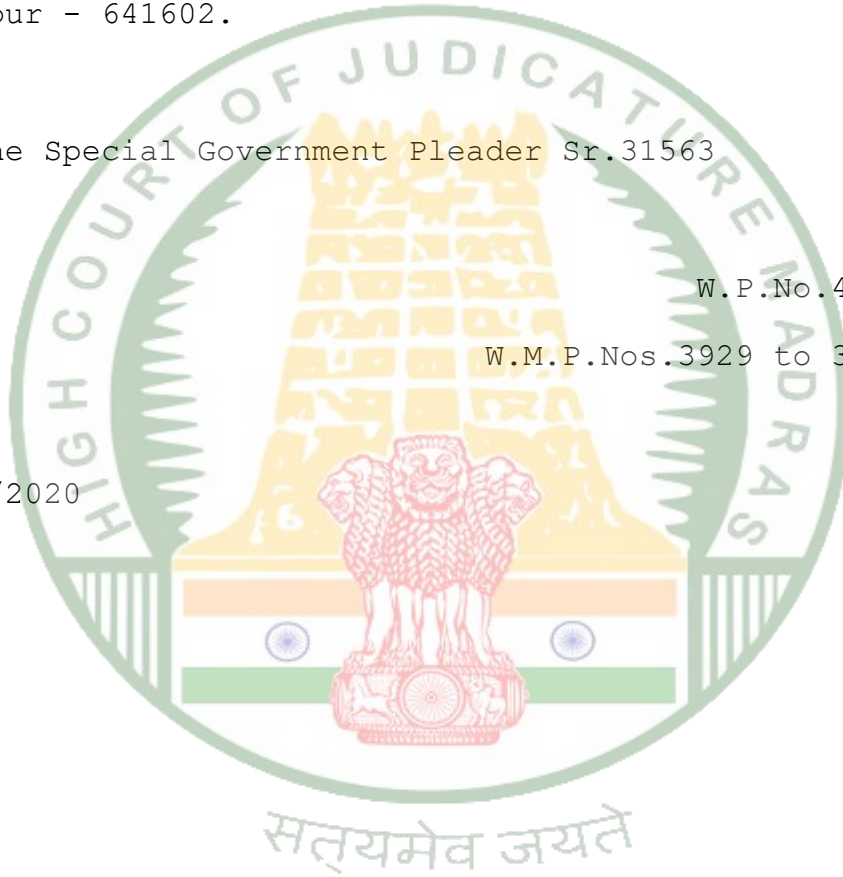
2. The Commercial Tax Officer,
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4. The Branch Manager,
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+1cc to the Special Government Pleader Sr.31563

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srg 21/10/2020



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