



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 03.02.2021
CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WEB COPY

W.P.(MD)No.1128 of 2021
and
WMP(MD)Nos.981 & 982 of 2021

M/s.Vadivel Pyro Park,
Rep.by its Partner
A.Vasantha Vikash

... Petitioner

Vs.

1.The Assistant Commissioner (ST)-II,
Sivakasi II Assessment Circle,
Commercial Tax Buildings, Sivakasi.

2.The Bank Manager,
Indian Bank,
Sivakasi Branch,
Sivakasi.

... Respondents

Prayer : Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in Attachment notice Form U (Notice for recovery of money due) in TIN 33805982272, CST No.835207 dt 21.12.2020 issued by the 1st respondent under section 45 of Tamil nadu Value Added Tax Act, 2006 and quash the same as illegal, arbitrary and against the provisions of Tamil nadu Value Added Tax Act.

For Petitioner : Mr.K.Karunakar
For Respondents : Mr.S.Dayalan,
Government Advocate

ORDER

Heard the learned counsel on either side.

2.The petitioner's bank account has been attached by the first respondent pursuant to certain reassessment orders. Those orders were put to challenge in WP(MD)Nos.12453, 12458, 12465 & 12469 of 2020. By order dated 03.02.2021, I had directed that those orders will be kept in abeyance for a period of five months. Since as on date, those orders do not have any force, as a direct consequence,



the attachment has to go. The attachment effected by the first respondent is lifted. The writ petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

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// True Copy //

Sd/-

Assistant Registrar (CO)

/ /2021

Sub Assistant Registrar(CS)

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

The Assistant Commissioner (ST)-II,
Sivakasi II Assessment Circle,
Commercial Tax Buildings,
Sivakasi.

+1 CC to M/s.SPL GP (SR-3300[F] dated 04/02/2021)

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-3374[F]
dated 04/02/2021)

W.P. (MD) No.1128 of 2021

and

WMP (MD) Nos.981 & 982 of 2021

03.02.2021

KUN(CO)

KB(22.02.2021) 2P 4C