



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.02.2021

CORAM:

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.2068 of 2021

and

W.M.P. (MD)No.1741 of 2021

M/s.Hotel Lakshmi Titanic Bar,
Represented by its Proprietor V.S.Palanivel,
No.33, Friends Enclave, Maris Avenue,
Collector Office Road, Cantonment,
Trichy.

... Petitioner

Vs

1.The Assistant Commissioner (ST),
Palakarai Street Assessment Circle,
21/11, Lawson Road, SBI Officers Colony,
Cantonment, Trichy.

2.The Branch Manager,
Indian Overseas Bank, Adambakkam Branch,
19, Ground Floor, Karuneegar Street,
Adambakkam, Chennai.

3.The Branch Manager,
Indian Overseas Bank,
Indira Nagar Branch, Plot No.85, First Avenue,
India Nagar, Chennai.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned communications of the first respondent in TIN 33693521103/2017-18/A2, dated 19.01.2021 and 25.01.2021 and Form GST DRC-13 declarations dated 19.01.2021 and 25.01.2021 issued to the second and third respondents herein directing the attachment of the Bank accounts of the petitioner and quash the same as illegal and arbitrary and consequently, direct the first respondent to raise the attachment made in petitioner's Bank Accounts maintained with the second and third respondent banks and further direct the first respondent to permit the petitioner to pay the arrears in 15 equal monthly installments .



For Petitioner : Mr.N.Sudalaimuthu
for Mr.S.Karunakar
For R1 : Mr.S.Dayalan
Government Advocate
For R2 & R3 : Mr.N.Dilipkumar

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ORDER

Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for R1 and the learned Standing Counsel appearing for R2 & R3.

2.The petitioner was running a hotel and a bar attached thereto. The petitioner had committed default in paying the tax under TNVAT Act. The arrears had mounted to more than Rs.28,00,000/-. In the mean while, the first respondent had attached the bank account of the petitioner. The petitioner wants this Court to direct the first respondent to raise the said attachment. The petitioner assures this Court that he would clear the arrears in reasonable installments. The said request is strongly opposed by the learned Government Advocate.

3.As rightly pointed out by the learned Government Advocate, the petitioner had already collected the amounts from the customers. Therefore, the question of granting installment facility to the petitioner does not arise at all. In the attached account, a sum of Rs.1,75,80,832.40/-is standing to the petitioner's credit. The petitioner can as well clear the tax liability to the tune of Rs.28,37,160/- and thereafter, the attachment would be automatically raised. I see no ground to grant relief.

4.The Writ Petition is dismissed. No costs. Consequently, connected miscellaneous is closed.

Sd/
Assistant Registrar(CS-I)

/True copy/

/ /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),
Palakarai Street Assessment Circle,
21/11, Lawson Road, SBI Officers Colony,
Cantonment, Trichy.

+1 CC to M/s.N.DILIP KUMAR, Advocate SR-5408[F] dated 16/02/2021)

+1 CC to M/s.S.KARUNAKAR, Advocate SR-5486[F] dated 16/02/2021)

+1 CC to THE SPECIAL GOVERNMENT PLEADER SR-5679[F] dated
17/02/2021)

W.P. (MD) No. 2068 of 2021
16.02.2021

rmi

PK/27.02.2021 : 3P/5C