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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.02.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.Nos.3079 & 3083 of 2022
and
W.M.P.Nos.3238, 3240, 3246 of 2022

W.P.No.3079 of 2022

M/s.Sree Meenashi Industries
Represented by its partner-G.Babuji
No.647, T.H Road,
Tondiarpet, Chennai - 600 081

...Petitioner

Vs.

1. The Additional Chief Secretary /
Commissioner of Commercial Tax,
Ezhilagam, Chepauk, Chennai - 600005.
2. The Joint Commissioner (ST),
Intelligence-I, Chennai, PAPJM Building,
Greens Road, Chennai - 600 006.
3. The Deputy Commissioner (ST)
Investigation-I, Chennai Intelligence,
Chennai Intelligence-I, No.1, PAPJM Building,
Greens Road, Thousand Lights, Chennai - 600 006.
4. The State Tax Officer,
Central Intelligence Cell
Office of the Joint Commissioner (ST),
Chennai Intelligence-I, No.1, PAPJM Building,
Greens Road, Thousand Lights, Chennai - 600 006.
5. The Superintendent of GST & Central Excise,
Headquarters Preventive Unit,
Office of the Commissioner of GST & Central Excise,
Chennai Outer Commissionerate,
Newry Towers, No.2054, I Block,
II Avenue, Anna Nagar, Chennai - 600 040.
6. The Superintendent of GST & Central Excise,
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road, Nungambakkam,
Chennai - 600 0034.



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7. The Indian Bank
Mid Corporate Branch - Anna Salai,
No.42, 1st Floor, GEE GEE Building,
Anna Salai, Chennai - 600 002.

8. Tamilnadu Merchantile Bank,
No.20, Gollawar Agraharam Road,
PB No.1168, Old Washermanpet,
Chennai - 600 021.

...Respondents

W.P.No.3083 of 2022

M/s. Matsayanayagi Steels & Foundries Private Limited,
Represented by its Director-G.Babuji
No.9/111, Buchammal Street,
Tondiarpet, Chennai - 600 081

...Petitioner

Vs.

1. The Additional Chief Secretary /
Commissioner of Commercial Tax,
Ezhilagam, Chepauk, Chennai - 600005.
2. The Joint Commissioner (ST),
Intelligence-I, Chennai, PAPJM Building,
Greams Road, Chennai - 600 006.
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Investigation-I, Chennai Intelligence,
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Newry Towers, No.2054, I Block,
II Avenue, Anna Nagar, Chennai - 600 040.
6. The Indian Bank
Mid Corporate Branch - Anna Salai,
No.42, 1st Floor, GEE GEE Building,
Anna Salai, Chennai - 600 002.

...Respondents



Prayer in W.P.No.3079 of 2022 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records of the case relating to the debit freeze letter dated 21.12.2021 and 05.01.2022 issued by the Seventh and Eighth Respondent pursuant to the provisional Attachment order in Form GST DRC- 22 in File No.GST/IW1/07002/19/2021 dated 20.12.2021 issued by the First Respondent under Section 83 of TNGST Act, 2017 to the Seventh and Eighth Respondents, attaching the bank accounts (Cash Credit A/c. No.008700150950279 and Current A/C. No.6712163996) of the Petitioner firm and to quash the same.

Prayer in W.P.No.3083 of 2022 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records of the case relating to the debit freeze letter dated 30.12.2021 issued by the sixth Respondent pursuant to the provisional Attachment order in Form GST DRC-22 in File No.GST/IW1/07002/19/2021 dated 20.12.2021 issued by the first Respondent under Section 83 of TNGST Act, 2017 to the sixth Respondent, attaching the bank account (Cash Credit A/c.No.6708453998 & 6708457879 and Current A/c. No.6702486432) of the Petitioner company and to quash the same.

For Petitioners : Mr.Nithyaesh Natraj
(in both W.Ps)

For Respondents
(R1 to R6 in W.P.No.3079 of 2022) : Mr.Mr.N.R.R.Arun Natarajan
and Special Government Pleader
(R1 to R5 in W.P.No.3083 of 2022)

COMMON ORDER

Since the issue raised in these writ petitions is one and the same, with the consent of the learned counsel appearing for both sides, both the cases were heard together and are disposed of by this common order.

2. These petitioners have registered under 'Tamil Nadu Goods and Services Tax Act, 2017' [in short 'TNGST Act'] with the respondent and they are doing business.

3.While so, a search under Section 67 of the TNGST Act was conducted on 24.02.2021 at the premises of the petitioners.

4.Pursuant to the said search, according to the Revenue, they have unearthed incriminating documents or accounts, which according to the Revenue, reveals some tax evasion on the part of the petitioners. Therefore, the necessary assessment proceedings has to go in respect of these two petitioners /



assesseees.

5. However, during the pendency of the said assessment proceedings, which was initiated under Section 67 by way of search and seizure, the respondent i.e., the first respondent has invoked Section 83 of the TNGST Act, under which, the said respondent passes an order on 20.12.2021, whereby the current account of the petitioners/assesseees maintained in the 6th respondent Bank in W.P.No.3083 of 2022 and 7th & 8th respondent Bank in W.P.No.3079 of 2022 were frozen. By virtue of the said order passed under Section 83 of the TNGST Act, the respondent directed the Bank authorities to attach the current account of the petitioners respectively and directed that there should be no debit undertaken from the said account on behalf of the petitioners.

6. Followed by the said order passed by the first respondent under Section 83 of the Act, the Bank i.e., the respondents referred to above i.e., R6 and R7 & R8 issued communication on 30.12.2021, informing the petitioners that in view of the provisional attachment order under Section 83 dated 20.12.2021 from the first respondent i.e., the Additional Chief Secretary / Commissioner of Commercial Tax, to attach the accounts of the petitioners, the current account numbers of the petitioners have been frozen and no debit transaction would be allowed till the provisional attachment is lifted by the said authority.

7. Aggrieved by the said action on the part of the 1st respondent, which culminated in the communication of the Bank authority dated 30.12.2021, the petitioners moved these writ petitions with the respective prayers.

8. Heard Mr. Nithyaesh Natraj, learned counsel appearing for the petitioners, who would submit that, no doubt, under the Act, the first respondent is empowered to invoke Section 83 for making an order of provisional attachment of movable and immovable properties of the assesseees, which includes the Bank account.

9. However, in the case in hand, according to the learned counsel, before invoking Section 83, the first respondent has no material or reason to form an opinion that unless the Bank accounts of the petitioners are attached, the interest of the Revenue cannot be protected. In the absence of any such reasons specifically stated by the first respondent in the provisional attachment order passed under Section 83, that order shall not stand in the legal scrutiny, therefore, the consequential communication issued by the bank authorities also would not stand.



10. By enlarging his submissions, the learned counsel would contend that, in fact this issue was already engaged by the Hon'ble Supreme Court of India in Civil Appeal No.1155 of 2021 in the matter of M/s.Radha Krishnan Industries Vs. State of Himachal Pradesh & Ors. In the said decision dated 20.04.2021, the Hon'ble Supreme Court of India having considered the import of Section 83 and various other provisions of the GST Act, has given a detailed mandatory guidelines to be followed before invoking Section 83 of the Act, under the heading 'Summary of findings'. Relying upon the said 'Summary of findings' of the Hon'ble Supreme Court of India, the learned counsel would further contend that, the power to order a provisional attachment of a property of a taxable person including a Bank account is draconian in nature and the conditions, which are prescribed by the Statute for a valid exercise of the power, must be strictly fulfilled. He will also rely upon the further direction or observation made by the Hon'ble Supreme Court that the exercise of the power for ordering a provisional attachment must be preceded by the formation of an opinion by the Commissioner that it is necessary so to do for the purpose of protecting the interest of the Government Revenue. Before ordering a provisional attachment, the Commissioner must form an opinion on the basis of tangible material that the assessee is likely to defeat the demand, if any and that therefore, it is necessary so to do for the purpose of protecting the interest of the Government Revenue.

11. Heavily relying upon these findings given by the Hon'ble Supreme Court of India in Radhakrishnan case (cited supra), the learned counsel would contend that, the said mandatory guidelines has not been followed in the present case.

12. He would also canvass the further point that, the said criteria fixed by the Hon'ble Supreme Court of India in Radhakrishnan case (cited supra) subsequently has been followed by this Court in W.P.No.32 of 2021 in the matter of M/s.Mutharamman & Co. vs. The Principal Additional Director General, Directorate General of GST Intelligence (DGGI), Chennai and others dated 05.10.2021. In the said judgment, a learned Judge of this Court, according to the learned counsel for the petitioner, having discussed this issue threadbare after having taken note of the finding given by the Hon'ble Supreme Court of India in Radhakrishnan case (cited supra), was pleased to set aside the provisional attachment order in that case under Section 83 of the Act and given six weeks time to the respondent/Revenue to complete the assessment.

13. The learned counsel for the petitioner would further submit that, the said order of the learned Single Judge was appealed by the Revenue before the Hon'ble Division Bench of



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this Court in W.A.No.3048 of 2021. In the said writ appeal, while passing order on 21.12.2021 in the matter of The Principal Additional Director General DGGI, Chennai Zonal Unit and another Vs. M/s. Mutharamman & Co., the Hon'ble Division Bench of this Court, while confirming the order of the writ Court, was pleased to modify only the time limit prescribed by the learned Judge of the writ Court of six weeks by giving a modification that, a show cause notice shall be given by the Revenue to the assessee in that cases within a period of four weeks and the assessee was directed to file an objection, if any and documents, within a period of two weeks thereafter and then the Revenue would be free to finalize the assessment. Except this modification, the order passed by the learned Single Judge in the said case dated 05.10.2021 has been affirmed by the Hon'ble Division Bench by order dated 21.12.2021.

14. Therefore, relying upon all these decisions, the learned counsel for petitioner would contend that, if we apply the principle laid down by the Hon'ble Supreme Court followed by the decision of the writ court, which was confirmed by the Hon'ble Division Bench referred to above, certainly the order of the provisional attachment passed by the first respondent under Section 83 of the Act will not stand in the legal scrutiny as no reason with regard to the formation of an opinion so to do, to secure or to protect the interest of the State Revenue, has been stated. Thus, the order would not stand in the legal scrutiny and it would get vitiated, therefore, the consequential communication issued by the Bank authority dated 30.12.2021 to both the petitioners also could not be enforced. Therefore, the said orders can be interfered with and the prayers sought for herein can be allowed, he contended.

15. Per contra, Mr.N.R.R.Arun Natarajan, learned Special Government Pleader appearing for the respondents would submit that, it is a case of search followed by the present proceedings issued under Section 83 of the TNGST Act, wherein it become necessitated for the first respondent on the basis of the opinion, he already formed, because of the input submitted or supplied to him, that it become expedient to invoke Section 83 of the TNGST Act, to freeze the bank account of the petitioners, without which, the interest of the Government, from the Revenue point of view, cannot be protected.

16. The language used in Section 83 of the TNGST Act merely says that, the Commissioner must form an opinion to invoke Section 83 of the TNGST Act, on what basis such an opinion should be formed, need not be revealed in detail in the order to be passed under Section 83 of the TNGST Act, and in this regard, the learned Special Government Pleader, would submit that, if the file is produced, that would reveal the reasons as to on



what basis, such an opinion was formed by the Commissioner before invoking Section 83 of the TNGST Act.

17. Therefore, at the threshold, according to the learned Special Government Pleader, the order impugned cannot be assailed on the reasons that the forming of opinion must have been on the basis of tangible material available with, as to how he formed an opinion should be stated in the order itself.

18. The learned Special Government Pleader would further submit that, insofar as the mandatory guidelines prescribed by the Hon'ble Supreme Court in Radhakrishna's case (cited supra) is concerned, though the said judgment, in respect of those guidelines, is binding all other authorities including this Court, under what circumstances, that judgment was passed, has to be looked into, he contended.

19. In this Context, the learned Special Government Pleader would further add that, in that case, the preliminary objection was raised by the State Counsel to invoke Article 226 of the Constitution of India. Therefore, when the writ petition was filed in Radhakrishna's case (cited supra) before the concerned High Court, the same was not entertained, as it was found to be not maintainable.

20. In support of the said view taken by the High Court concerned in the said case, the point was argued before the Hon'ble Supreme Court that when there is an appeal remedy available, the assessee ought not to have come before the High Court. Therefore, the High Court having considered the said aspect under the provisions of the Act, had rejected the writ petition as not maintainable of-course rightly. When that issue raised by the Revenue side was considered by the Hon'ble Supreme Court, it was factually found by the Hon'ble Supreme Court that, the Appellate Tribunal to be constituted in this regard to file the appeal against the order of provisional attachment is concerned, since was not constituted, it cannot be stated that there has been an alternative efficacious appellate remedy, which was not exhausted by the assessee in that case. Therefore, only in that circumstances, the Hon'ble Supreme Court entertained the matter in Radhakrishna's case (cited supra) and passed the said order.

21. Pointing out those aspect, the learned Special Government Pleader would contend that, in the present case, the petitioner ought not to have come before the High Court by directly invoking Article 226 of the Constitution of India. In this context, the learned Special Government Pleader would contend that, under Rule 159 of the Tamil Nadu Goods and Service Rules, 2019 (In short, "the Rules") under the heading 'Provisional



attachment of property', especially under the Sub-Rule (5) of Rule 159, any person whose property is attached may, within seven days of the attachment under sub-rule(1), file an application to the effect that the property attached was or is not liable to attachment, and the Commissioner may, after affording an opportunity of being heard to the person filing the objection, release the said property by an order in FORM GST DRC 23.

22.Relying upon the sub-rule(5) of Rule 159 of the Rules, the learned Special Government Pleader would contend that, when such kind of procedure is available under the Rule, the petitioner/assessee could have very well filed such an application under Sub-Rule(5), seeking the lifting of the provisional attachment and if such an application was filed, certainly the Commissioner would have considered the same and if ultimately, the Commissioner rejected such a plea to be made by the assessee under Sub-Rule(5) of Rule 159 of the Rules, then only he can come before this Court invoking Article 226 of the Constitution of India.

23.Therefore, the learned Special Government Pleader would contend that, in the present case, since the petitioner has approached this Court by filing the writ petition without filing an application under Sub-Rule (5) of Rule 159 of the Rules, on that ground, the writ petition can be rejected as not maintainable because the guidelines fixed in the Radhakrishna's case (cited supra) by the Hon'ble Supreme Court may not be applicable to the present facts of the case, as the petitioner has straightaway approached this Court to file the writ petition, whereas, in Radhakrishna's case (cited supra), it was factually found that the petitioner/assessee in that case could not file any appeal because, the Appellate Tribunal was not constituted.

24.I have considered the aforesaid rival submissions made by the learned counsel appearing for the parties and have perused the materials placed before this Court.

25.With regard to the invocation of Section 83 of the TNGST Act, if we look at the content of the provisions, it merely says that, where during the pendency of any proceedings under Section 62 or Section 63 or Section 64 or Section 67 or Section 73 and Section 74 of the Act, if the Commissioner is of an opinion that for the purpose of protecting the interest of the Government Revenue, it is necessary so to do, he may, by order in writing, attach provisionally any property, including bank account, belonging to the taxable persons.

26.The simple language used in Section 83 of the TNGST Act



may suggest that, if the Commissioner is of an opinion that, for the purpose of protecting the interest of the Government Revenue, he can invoke Section 83 of the TNGST Act and to attach the property provisionally including the bank account of the assessee.

27. However, the said content of Section 83 of the GST Act was interpreted by the Hon'ble Supreme Court in Radhakrishna's case (cited supra), where, the following mandatory guidelines has been given:

"72. For the above reasons, we hold and conclude that

(i) The Joint Commissioner while ordering a provisional attachment under section 83 was acting as a delegate of the Commissioner in pursuance of the delegation effected under Section 5(3) and an appeal against the order of provisional attachment was not available under Section 107 (1);

(ii) The writ petition before the High Court under Article 226 of the Constitution challenging the order of provisional attachment was maintainable;

(iii) The High Court has erred in dismissing the writ petition on the ground that it was not maintainable;

(iv) The power to order a provisional attachment of the property of the taxable person including a bank account is draconian in nature and the conditions which are prescribed by the statute for a valid exercise of the power must be strictly fulfilled; (v) The exercise of the power for ordering a provisional attachment must be preceded by the formation of an opinion by the Commissioner that it is necessary so to do for the purpose of protecting the interest of the government revenue. Before ordering a provisional attachment the Commissioner must form an opinion on the basis of tangible material that the assessee is likely to defeat the demand, if any, and that therefore, it is necessary so to do for the purpose of protecting the interest of the government revenue.

(vi) The expression "necessary so to do for protecting the government revenue" implicates that the interests of the government revenue cannot be protected without ordering a provisional attachment;

(vii) The formation of an opinion by the Commissioner under Section 83(1) must be based on tangible material bearing on the necessity of ordering a provisional attachment for the purpose of protecting the interest of the government revenue;

(viii) In the facts of the present case, there was a clear non-application of mind by the Joint Commissioner to the provisions of Section 83, rendering the provisional attachment illegal;



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(ix) Under the provisions of Rule 159(5), the person whose property is attached is entitled to dual procedural safeguards: (a) An entitlement to submit objections on the ground that the property was or is not liable to attachment; and (b) An opportunity of being heard; There has been a breach of the mandatory requirement of Rule 159(5) and the Commissioner was clearly misconceived in law in coming into conclusion that he had a discretion on whether or not to grant an opportunity of being heard;

(x) The Commissioner is duty bound to deal with the objections to the attachment by passing a reasoned order which must be communicated to the taxable person whose property is attached;

(xi) A final order having been passed under Section 74(9), the proceedings under Section 74 are no longer pending as a result of which the provisional attachment must come to an end; and

(xii) The appellant having filed an appeal against the order under section 74(9), the provisions of sub-Sections 6 and 7 of Section 107 will come into operation in regard to the payment of the tax and stay on the recovery of the balance as stipulated in those provisions, pending the disposal of the appeal.'

28. In the said findings given by the Hon'ble Supreme Court, the findings at Clause (iv), (v), (vii) and (x) are more relevant for the present case. In Clause (iv), the Court says that, the power to order a provisional attachment of the property of the taxable person including a bank account is a draconian in nature. Therefore the conditions, which are prescribed by the statute for a valid exercise of the power must be strictly fulfilled. In clause (v), the Court says that, the exercise of the power for ordering a provisional tax attachment must be preceded by the formation of an opinion by the Commissioner that it is necessary so to do for the purpose of protecting the interest of the Government Revenue. Before ordering a provisional attachment, the Commissioner must form an opinion on the basis of tangible material, that the assessee is likely to defeat the demand, if any, and that therefore it is necessary so to do for the purpose of protecting the interest of the Government Revenue. In clause (vii), the Court says that the formation of an opinion of the Commissioner under Section 83(1) must be based on the tangible material, bearing on the necessity of ordering a provisional attachment for the purpose of protecting the interest of the Government Revenue. In clause (x), the Court says that, the Commissioner is duty bound to deal with the objection to the attachment by passing a reasoned order, which must be communicated to the taxable person, whose property is attached.



29.If we apply the said 4 clauses in the facts of the case, certainly this Court without hesitation, can come to a conclusion that, the said criterion fixed by the Hon'ble Supreme Court in Radhakrishna's case (cited supra) has not been met in the present case by the Commissioner, who passed the order under Section 83 of the Act.

30.The Commissioner in the impugned order under Section 83, merely says, in order to protect the interest of the Revenue and in exercise of the powers conferred under Section 83 of the TNGST Act, I Thiru.K.Phanindra Reddy, I.A.S, Additional Chief Secretary / Commissioner of State Taxes, Chennai - 600 005 hereby provisionally attach the aforesaid account.

31.On what basis, the Commissioner has decided to invoke Section 83 to go for a provisional attachment before which, whether the Commissioner has formed an opinion to do so, before forming such opinion, what are all the tangible material available before him or placed before him, so as to enable him to form such an opinion, all these aspects have not been even indicated in the order of provisional attachment.

32.This kind of exercise of power under Section 83, which, in the words of the Hon'ble Supreme Court, is a draconian one, cannot be approved as it does not meet the requirement of fair play and strict adherence of the provisions of the Act as interpreted by the Hon'ble Supreme Court in the judgment cited supra in Radhakrishnan case.

33.The said judgment in the Radhakrishnan case (cited supra) has been taken into account by the writ Court in M/s.Mutharamman & Co., case (cited supra) dated 05.10.2021, where the learned Judge after having allowed the said writ petition by setting aside the similar order under Section 83, directed the Revenue to complete the process of assessment within a time frame of six weeks.

34.When Intra-court appeal was filed, the Hon'ble Division Bench of this Court by order dated 21.12.2021, while affirming the said order of the writ court, has only modified the time limit prescribed by the learned Judge to complete the assessment.

35.Therefore, absolutely there can be no quarrel as of now that, what shall be the criterion to be followed by the Commissioner or any other officer, who exercise the power under Section 83 of the Act before invoking such provisional attachment provision and while exercising the power, whether an opinion has been formed by the officer and such an opinion was formed based on any tangible material available before him for consideration and all these things if not exhaustively but



atleast to the limited extent, must have been indicated in the order itself, so that the assessee can have a prima facie satisfaction that atleast the provision of the Act has not been violated as interpreted by the Hon'ble Supreme Court. Therefore, in the present case, this Court has no hesitation to hold that, the first respondent has not followed the mandatory guidelines issued by the Hon'ble Supreme Court in the said judgment in Radhakrishnan Case (cited supra) followed by orders passed by the writ court as referred to above while passing order under Section 83 dated 20.12.2021, making a provisional attachment of the Bank Account of the petitioners in these cases.

36. Insofar as the defence raised by the learned Special Government Pleader appearing for the respondents that the writ petitions are not maintainable because the petitioners have not exhausted the appeal / application / objection remedy provided under Sub Rule (5) of Rule 159 is concerned, it is answered by the learned counsel appearing for the petitioner that, within one week time as provided under Sub Rule (5), on 23.12.2021, a detailed objections and request has been made to withdraw the attachment orders issued under Section 83 of the TNGST Act. However, the said objection cum appeal / application made by the petitioner as against the order of provisional attachment as contemplated under Rule 159 (5) has not been considered so far.

37. Therefore, in this case, it cannot be stated that the petitioner without taking a chance, by making an application under Rule 159 (5) of the Rules, has approached this Court, therefore, on that ground, the writ petitions can be rejected as not maintainable.

38. Instead, in this case as stated supra, the petitioners did approach the first respondent by filing an application / appeal / objection on 23.12.2021, which, for all practical purposes can be treated as an application / appeal within the meaning of Rule 159 (5) of the Rules. Therefore, in this regard, the objection raised by the learned Government Pleader is liable to be rejected and accordingly, it is rejected.

39. However, in respect of cases of this nature, where if the Commissioner or any other authority, who exercise the power under Section 83 of the Act wants to invoke the provisional attachment provision and passes an order, before which, the mandatory guidelines issued by the Hon'ble Supreme Court in Radhakrishnan Case (cited supra) especially under Paragraph 72 of the said judgment should be strictly followed. Without following the same, if orders of provisional attachment is passed under Section 83 of the Act, no doubt, that can be construed as an order passed against the dictum of the Hon'ble Supreme Court and therefore, on that ground itself, those orders



can be interfered with by law Courts.

40. But, at the same time, the assessee also shall, if he suffers with the orders of provisional attachment under Section 83 of the Act, at the first instance, file an objection / appeal / application under Rule 159(5) of the Rules and if the said objection / application is not considered and no orders have been passed, lifting the provisional attachment or otherwise and the same is kept pending, certainly, the assessee would be entitled to invoke the extraordinary jurisdiction of this Court under Article 226 of the Constitution. But, at the same time, if no such appeal / application or objection is filed, without which, if any writ petition is filed, this Court may not entertain the same on the ground of non-exhausting the alternate efficacious remedy available under the Statute.

41. Herein the case in hand, as we discussed above, for the aforesaid reasons, the order of provisional attachment made by the first respondent dated 20.12.2021, shall not stand in the legal scrutiny. Therefore, it is liable to be interfered with, accordingly, it is set aside. As a sequel, the consequential order, informing the petitioner by the respondent Bank authorities dated 30.12.2021 is also set aside.

42. It is made clear that, this order, setting aside the provisional attachment order and the consequential Bank communication in respect of these two cases, shall not stand in the way for the respondent / Revenue to invoke Section 83 once again, if they have reasons with tangible materials and records to form an opinion that in the interest of Revenue, such an invocation of Section 83 become inevitable and after recording such reasons that kind of invocation could be possible at the hands of the Revenue.

43. Insofar as the assessment is concerned, it is open to the Revenue to complete the assessment at the earliest with utmost co-operation of the petitioners.

44. With these observations and directions, both the writ petitions are ordered accordingly. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

kak/mp



To

1. The Additional Chief Secretary /
Commissioner of Commercial Tax,
Ezhilagam, Chepauk, Chennai - 600005.
2. The Joint Commissioner (ST),
Intelligence-I, Chennai, PAPJM Building,
Greams Road, Chennai - 600 006.
3. The Deputy Commissioner (ST)
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P.B.No.1168, Old Washermanpet,
Chennai - 600 021.

+1cc to the Special Government Pleader, S.R.No.10408, 10409

W.P.Nos.3079 & 3083 of 2022

NRL(CO)
RGA(16/03/2022)