



W.P.No.4959 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 19.10.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.4959 of 2020
and WMP No.5864 of 2020

Tvl.Dharnitha Mobile
represented by its Proprietor
R.M.Satheeshkumar

... Petitioner

Vs

1. The Deputy Commissioner (CT),
Chennai South Division,
Greaves Road, Chennai – 600 006.
2. The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
No.15-B, First Floor, First Main Road,
Anna Nagar, Chengalpattu.
3. The Branch Manager, City Union Bank,
1/61, K.S.S.Street, Kelambakkam – 603 103.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records relating to the impugned orders passed by the 2nd respondent dated 07.02.2020 made in RC No.116/2020/A3 in attaching the bank account of the petitioner concern and the consequential notice for recovery of money due under Form -U and to quash the same and consequently direct the 2nd respondent to furnish the



W.P.No.4959 of 2020

assessment order for the assessment year 2013-2014 and 2014-2015 if any passed.

For Petitioner : Mr.Muthu Ramanand
for Mr.C.Prabakaran
For Respondents : Ms.Amirtha Dinakaran
Government Advocate – R1 & R2
Mr.S.Gautham Venkatanarayanan
for Mr.R.Sivaraman - R3

ORDER

The petitioner has challenged an order of attachment of bank account in City Union Bank, Kelambakkam/R3 on the ground that the orders of assessment passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 raising a demand, for which purpose, the bank account has been attached, have not been served upon the petitioner.

2. Learned Government Advocate would fairly accede to the position that there is no acknowledgement of service as far as the orders of assessment are concerned. She produces in Court today the assessments framed on 30.07.2016 for the periods 2013-14 and 2014-15, copies of which have been furnished to the learned counsel for the petitioner for onward transmission to the petitioner forthwith.

3. In light of the above, the petitioner is at liberty to challenge the aforesaid assessment orders, if it is so desired, by way of statutory appeals within a period of five (5) weeks from today. Appeals, if filed within the time



W.P.No.4959 of 2020

frame as aforesaid, shall be taken on file by the first appellate authority without reference to limitation, based upon the copy of the assessment orders without insisting upon the original, but ensuring compliance of all/any other statutory conditions, including pre-deposit.

4. Upon receipt of the appeals, let the petitioner be heard and the appeals disposed within a period of six (6) weeks from date of insitution of appeals. It is made clear that the attachment of the bank account of the petitioner is not disturbed and shall be subject to the outcome of the appeals.

5. This Writ Petition is disposed as above. No costs. Connected Miscellaneoud Petition is closed.

19.10.2022

Index : Yes

Speaking Order

sl

To

1. The Deputy Commissioner (CT),
Chennai South Division,
Greams Road, Chennai – 600 006.
2. The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
No.15-B, First Floor, First Main Road,
Anna Nagar, Chengalpattu.
3. The Branch Manager, City Union Bank,
1/61, K.S.S.Street, Kelambakkam – 603 103.



WEB COPY



W.P.No.4959 of 2020

Dr.ANITA SUMANTH,J.

S1

W.P.No.4959 of 2020
and WMP No.5864 of 2020

19.10.2022