IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 30.09.2022

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.6642 of 2019 &
WMP.Nos.7464 & 7467 of 2019

U.Ahamed Meeran ... Petitioner

Vs

The Assistant Commissioner (C.T.),
Commercial Taxes Department,
Madhavaram Assessment Circle,
Chennai – 600 066. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records in respect of the attachment order dated 22.02.2019 issued in Form U by the respondent and communicated to Bank of India, Overseas Branch, Chennai 600 001 vide letter No.TNVAT 33731086381/2018-19/A3 dated 22.02.2019 and quash the same and direct the respondent to furnish the assessment order concerned with the issue of the aforesaid attachment order to enable the petitioner to challenge the same or to direct the respondent to re-adjudicate after giving adequate opportunity to the petitioner.

For Petitioner : Mr.A.K.Jayaraj

For Respondent : Mr.V.Prashanth Kiran,
Additional Government Pleader

ORDER

An affidavit is filed by the petitioner dated 27.09.2022 wherein the petitioner undertakes to remit 10% of the disputed tax upon remittance of which he prays that he be permitted to avail statutory appellate remedy.

2.Mr.V.Prashanth Kiran, learned Additional Government Pleader has no objection to the request made. Hence, the offer of the petitioner to remit 10% of the disputed tax within four weeks from today is acceded to. Petitioner is permitted to file an appeal as against the impugned order within two weeks from date of payment of amount as aforesaid.

3. Since, it is the petitioner's case that he has not received the assessment order, though disputed in counter, learned Government Pleader has supplied a copy of the order to Mr.Jayaraj for onward transmission to the petitioner. The order as aforesaid may accompany the appeal to be filed.

4. Appeal, if filed within the period as aforesaid shall be received by the first Appellate Authority without reference to limitation but ensuring strict compliance of

(i) remittance of 10% as offered by the petitioner.

(ii) statutory pre-deposit of 25% of the disputed tax over and above the 10% as above,

and be disposed in accordance with law.

5.This writ petition is dismissed, with liberty as above. No costs. Consequently, connected Miscellaneous Petitions are closed.

30.09.2022

kbs
Index : Yes / No
Speaking Order / Non Speaking Order

To

The Assistant Commissioner (C.T.),
Commercial Taxes Department,
Madhavaram Assessment Circle,
Chennai – 600 066.

DR.ANITA SUMANTH, J.

kbs

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