



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.04.2022

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.8710 of 2022

Hotel Devi Towers
Represented by its Managing Partner,
T.R.Gopala Krishnan

... Petitioner

Vs.

Assistant Commissioner (ST),
Alagapuram Assessment Circle,
Commercial Taxes Building,
Pitchards Road, Salem - 636 007.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondent to dispose of their representation dated 05.01.2022 to serve the certified copy of the assessment order in the year 2013-2014 made under the TNVAT Act 2006 in a time bound manner.

For petitioner : Mr.N.Murali

For Respondent : ***Mr.V.Prashanth kiran**
Government Advocate

ORDER

The petitioner has filed this petition seeking direction to the respondent to dispose of their representation dated 05.01.2022 to serve the certified copy of the assessment order in the year 2013-2014 made under the TNVAT Act 2006 in a time bound manner.

2. Mr.V.Prasanth Nisan, learned Government Advocate takes notice for the respondent. In view of the limited relief sought for in this petition and on the consent expressed by the learned counsel appearing on either side, this petition is taken up for final disposal.



3. The case of the petitioner is that the petitioner is a hotelier, the petitioner bank account was attached by the respondent without any intimation. The same was known to the petitioner only when the letter dated 18.12.2021 addressed by the bank was served on them. Thereafter, the petitioner approached the respondent to serve the copy of the recovery notice as well as the details of assessment orders made by them in respect of the attachment of the bank account for the assessment years 2010-2011 to 2014-2015 by way of representation dated 05.01.2022 and the remainder letter dated 16.03.2022. However, till date no action has been taken by the respondent on the representation made by the petitioner. Hence, the present Writ Petition has been filed by the petitioner for the above relief.

4. Though very many grounds have been raised, learned counsel for the petitioner submits that it would suffice if this Court directs the respondent to consider the petitioner's representation dated 05.01.2022 within the time frame that may be fixed by this Court.

5. The learned Government Advocate appearing for the respondent submits that the petitioner's representation dated 05.01.2022 will be considered by the respondent within the time frame that may be fixed by this Court.

6. In view of the aforesaid submissions, this Court without expressing any opinion on the merits of the case, directs the respondent to consider the petitioner's representation dated 05.01.2022, and pass appropriate orders within a period of four weeks from the date of receipt of a copy of this order.

7. Accordingly, this writ petition is disposed of with the aforesaid direction. No costs.

Sd/-
Assistant Registrar(CS IX)
Dated : 26/04/2022

*** Corrected as per letter
dated 20/06/2022 and made herein.**

Sd/-
Sub Assistant Registrar(CO-I)
Dated : 06/07/2022

//True Copy//

Sub Assistant Registrar

tri/mn



To

The Assistant Commissioner (ST),
Alagapuram Assessment Circle,
Commercial Taxes Building,
Pitchards Road, Salem - 636 007.

+1cc to Mr.N.Murali, Advocate, S.R.No.24638

+1cc to the Special Government Pleader(Taxes),
S.R.No.24968

*** To be substituted
to the order
already despatched
on 06/05/2022.**

W.P.No.8710 of 2022

AJS (CO)
CT 27/04/2022
RLP (06/07/2022)