IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.05.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.NO.13368 OF 2022
AND
W.M.P.NO.12609 OF 2022

K.E.C.International Limited,
Represented by its Authorized Signatory,
Mr.Deepak Singhal,
No.126/106, Rajiv Gandhi Road,
Salem – 636 007. ... Petitioner

.Vs.

1. The Assistant Commissioner (ST) (FAC),
   Alagapuram Assessment Circle,
   Salem – 636 001.

2. The Joint Commissioner (ST),
   State Taxes Department,
   Pitchards Road,
   Salem - 636 007.

3. The Commissioner of Commercial Taxes,
   Chepauk, Chennai – 600 005.

4. The Tamil Nadu Transmission Corporation Limited,
   No.182, Dr.Subburayan Road,
   Tatabad, Coimbatore,
   Tamil Nadu – 641 012.

5. The Tamil Nadu Transmission Corporation Limited,
   Electricity Avenue,
   TNEB Complex, Mannarpuram,
   Main Road, Mannarpuram,
   Tiruchirappalli,
   Tamil Nadu – 620 020.

6. The Superintending Engineer,
   General Construction Circle,
   Tantransco Madurai, 0,
   Race Course Colony,
   Madurai, Tamil Nadu – 625 007.

7. The Tamil Nadu Transmission Corporation Limited,
   5B Block, 1st Floor,
   144, Anna Salai, Chennai,
   Tamil Nadu – 600 002.

8. The Tamil Nadu Transmission Corporation Limited,
   General Construction Circle,
   A 10, 3 , 230 KV GIS SS Guindy,
   Thiru VI Ka I.E., Guindy,
   Chennai, Tamil Nadu – 600 032.

9. Power Grid Corporation of India Limited,
   400 KV Substation,
   Kinnimangalam,
   Cheekannurani, Madurai,
   Tamil Nadu – 626 514.

10. Rail Vikas Nigam Limited,
    Mezzanine Floor,
    Thirumailai Railway Station,
    Mylapore, Chennai,
    Tamil Nadu – 600 004. ... Respondents

PRAYER:-

Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the Order bearing Roc.No.425/2022/A3 dated 29.04.2022 issued by the first respondent, quash the same and direct the first respondent to revoke the Garnishee Orders dated 31.03.2022 issued to the fourth respondent to the tenth respondent.

For Petitioner : Ms.R.Charulatha
For M/s.Lakshmi Kumaran
and
Sridharan Attorneys

For Respondents

For R1 to R3 : Mr.Richardson Wilson
Additional Government Pleader

ORDER

Mr.Richardson Wilson, learned Additional Government Pleader takes notice on behalf of the first to third respondents.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the first to third respondents.

3. This Writ Petition is being disposed of, considering the fact that the petitioner has complied with the directions of this Court in W.P.Nos.9405, 9409, 9415, 9418, 9422, 9425 and 9429 of 2022 by pre-depositing the amount of Rs.85,12,961/-.

4. The petitioner had filed the above Writ Petitions, whereby, the petitioner had belatedly challenged the impugned Assessment Order dated 19.02.2019 for the Assessment Years 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017 and 2017-2018. This Court by its order dated 13.04.2022, had disposed the above mentioned writ petitions with the following observations:-

> "11. In view of the aforestated, this Court is inclined to dispose of all these writ petitions with the following orders:
>
> (i) That the respondents are hereby directed to lift the attachment made against the petitioner's account lying at Axis Bank, Worli Branch, Mumbai forthwith. On such lifting of attachment, the petitioner shall deposit a sum of Rs.85,00,000/- (Rupees Eighty Five lakhs only) being 50% of the tax demand for the assessment years referred to above, to the extent of Rs.1,70,25,921/-, within a period of one week.
>
> (ii) On such payment, no further persuasive action shall be taken by the Revenue in pursuance of the impugned assessment orders including the demand letter dated 28.03.2022.
>
> (iii) It is open to the petitioner to approach the Appellate Authority within two weeks period to file regular appeals against the impugned assessment orders.
>
> (iv) If such appeals are filed, the Appellate Authority need not impose any pre-deposit condition till the disposal of the appeals.
>
> (v) If the conditional order of payment of 50% referred to above, is not made within the one week

period as indicated above, it is open to the Revenue to pass a fresh order to make attachment of the said Bank, viz., Axis Bank, Worli Branch, Mumbai account of the petitioner also and can proceed to recover the amount in the manner known to law.

(vi) It is made clear that, insofar as the attachment made in ICICI Bank, Shevapet Branch, Salem and State Bank of India, Tolstoy Marg, New Delhi, where also the petitioner is having account, such attachment shall continue till the disposal of the appeal or any order to be passed in this regard by the Appellate Authority.

(vii) It is further made clear that, depending upon the prompt compliance of all these directions, referred to above, on the side of the assessee, if he comes forward to make any such application before the Appellate Authority to lift the attachment in respect of other two Banks viz., ICICI Bank, Shevapet Branch, Salem and State Bank of India, New Delhi, that application shall be considered objectively depending upon the compliance of the petitioner as indicated above and orders can be passed thereon.

12. With these directions, all these Writ Petitions are disposed of with liberty to the petitioner to approach the Appellate Authority."

5. It appears by oversight, the petitioner had failed to bring to the notice of the Court about other attachment notices also.

6. Considering the fact that the petitioner has given liberty to file an appeal, and such, an appeal has also been filed by the petitioner on 26.04.2022 along with the pre-deposit as was ordered by this Court on 13.04.2022, I am inclined to quash the impugned order by directing the Deputy Appellate Commissioner to dispose the petitioner's appeal as expeditiously as possible, preferably within a period of six months from the date of receipt of a copy of this order. The third respondent is directed to inform the same and bring it to the notice of the Department. The petitioner is also given liberty to file a copy of this order before the Deputy Appellate Commissioner.

7. This Writ Petition stands allowed in terms of the above observations. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Vacation Officer

//True Copy//

Sub Assistant Registrar

jd/arb

To

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+1cc to M/s.Lakshmi Kumaran, Advocate, S.R.No.31712
+1cc to the Special Government Pleader (Taxes), S.R.No.31778

W.P.NO.13368 OF 2022 AND
W.M.P.NO.12609 OF 2022

SJ(CO)
PBS/31/05/2022