



W.P.No.4545 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.02.2023

CORAM :

The HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P. No.4545 of 2023 and
W.M.P. Nos.4548 and 4551 of 2023

Thanishka Traders,
represented by its Sole Proprietor
P.B.Vimalesh

... Petitioner

VS

1.The Assistant Commissioner (ST) (FAC),
Cholavaram Assessment Circle,
Chennai – 600 003.

2.The Branch Manager,
ICICI Bank Ltd.,
Plot No.10, Block No.6,
Ground Floor,
Mogappair West,
Chennai – 600 037.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorarified Mandamus calling for the records leading to the issuance of bank attachment notice bearing reference Rc.197/2022/A3 dated 14.10.2022 issued by the first respondent and further direct the first respondent herein to consider the rectification application dated 26.10.2022 and 05.12.2022 under Section 84 of the TNVAT Act for the year 2016-17 and dispose of the same in accordance with law.



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For Petitioner : Ms.Sri Harini SP

For Respondents : Mr.V.Prasanth Kiran,
Government Advocate for R1

ORDER

By consent of both the parties, this writ petition is taken up for final disposal in the admission stage itself.

2.This writ petition has been filed challenging the Bank Attachment Notice dated 14.10.2022 issued by the first respondent. A further direction has also been sought for by the petitioner to direct the first respondent to pass final orders on the petitioner's Applications dated 26.10.2022 and 05.12.2022 seeking for rectification of the assessment order in respect of the assessment year 2016-17 under Section 84 of the Tamil Nadu Value Added Tax Act 2006.

3.The petitioner has sought for rectification of the assessment order dated 01.02.2022 on the ground that the registration certificate has been misused and also on the ground that they have already closed down their business. The Applications are dated 26.10.2022 and 05.12.2022.

Since the said Applications have not been disposed of till date, the



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petitioner has filed this writ petition.

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4.Heard Ms.Sri Harini S.P., learned counsel for the petitioner and Mr.V.Prasanth Kiran, learned Government Advocate, who accepts notice on behalf of the first respondent.

5.The petitioner's bank Account maintained with the second respondent Bank has been attached pursuant to the Bank Attachment Notice dated 14.10.2022, issued by the first respondent to the second respondent, which is also the subject matter of challenge in this writ petition.

6.No prejudice would be caused to the respondents if the petitioner's Applications dated 26.10.2022 and 05.12.2022, filed under Section 84 of the Act seeking for rectification of the assessment order is considered, on merits and in accordance with law within a time frame to be fixed by this Court.

ABDUL QUDDHOSE, J.



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7. For the foregoing reasons, this Court directs the first respondent to pass final orders, on merits and in accordance with law on the petitioner's Applications dated 26.10.2022 and 05.12.2022 seeking for rectification of the assessment order dated 01.02.2022 within a period of eight weeks from the date of receipt of a copy of this order. Till final orders are passed by the first respondent, no recovery proceedings shall be initiated against the petitioner for enforcement of the assessment order dated 01.02.2022 in respect of the assessment year 2016-17.

8. With the aforesaid direction, this writ petition stands disposed of.

No costs. Consequently, connected miscellaneous petitions are closed.

15.02.2023

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To

The Assistant Commissioner (ST) (FAC),
Cholavaram Assessment Circle,
Chennai – 600 003.

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