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W.P.No.15320 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **11.05.2023**

CORAM:

THE HONOURABLE MR.JUSTICE P.B. BALAJI

W.P.No.15320 of 2023

and

W.M.P.Nos.14821 & 14822 of 2023

M/s.Srikals Graphics Private Ltd.,
rep. by its Managing Director,
Kalyana Sundaram

.. Petitioner

Vs.

1. The Assistant Commissioner (ST),
Chepauk Assessment Circle,
Integrated Commercial Taxes and
Registration Department Building,
Room No.203, 2nd Floor,
Nandanam, Chennai-600 035.

2. The Manager,
Indian Overseas Bank,
84, Nanda Flats,
Karneeswarar Koil Street,
Saidapet, Chennai-600 015.

.. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India
seeking a Writ of Certiorarified Mandamus to call for the records of the
impugned notice No.RC 152/2022/A3, dated 06.04.2022 issued by the 1st



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respondent herein and quash the same and consequently direct the 2nd

respondent to defreeze the bank account of the petitioner in Bank Account

No.030702000001221, Indian Overseas Bank, Saidapet Branch, Chennai.

For Petitioner : Mr.G.Muthukumar

For Respondents : Ms.E.Ranganayaki,
Special Govt. Pleader

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ORDER

This Writ Petition has been filed for issuance of Writ of Certiorarified Mandamus to call for the records of the impugned notice No.RC 152/2022/A3, dated 06.04.2022 issued by the 1st respondent herein and quash the same and consequently direct the 2nd respondent to defreeze the bank account of the petitioner in Bank Account No.030702000001221, Indian Overseas Bank, Saidapet Branch, Chennai.

2. The main grievance of the Writ Petitioner is that the petitioner is paying their Commercial Sales Tax and Tamil Nadu Value Added Tax right from the year 2008-2009 without any default. However, in view of change of office from Ekkattuthangal to Guindy, the petitioner was not put on notice about any communication from the respondents and to their shock, on



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06.04.2022, the petitioner came to know that their bank account has been frozen for non-payment of Rs.16,35,917/-. It is the case of Writ Petitioner is that on coming to know about the alleged amount due to the department, he has already paid a sum of Rs.2,03,000/- by way of demand draft in favour of 1st respondent. According to the Writ Petitioner, they were never put on any notice about any proceedings or impugned notice and for the first time, the petitioner came to know about the same only when their bank account was frozen.

3. Ms.E.Ranganayaki, learned Special Government Pleader appearing for respondents submitted that notice has been issued on 08.03.2022 and only thereafter, further proceedings were taken to freeze the bank account. However, the petitioner vehemently denied the receipt of any such notice. While so, the learned counsel for respondents would fairly admit that the said notice appears to have been returned.

4. Heard and considered rival submissions of learned counsel on either side and perused the records.



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it would be fair and equitable to give one more opportunity to the Writ Petitioner subject to being put on terms. Accordingly, this Writ Petition is allowed on condition that the petitioner shall pay a sum of Rs.6,00,000/- (Rupees six lakhs only) within a period of six weeks from the date of receipt of copy of this order. On such payment, the respondents shall ensure that the bank account of Writ Petitioner in A/c. No. 030702000001221, Indian Overseas Bank, Saidapet Branch, Chennai shall be defreezed with immediate effect. Thereafter, it is needless to state that fresh enquiry shall be conducted by the 1st respondent and the petitioner shall be given opportunity of his personal appearance and also for providing documentary and oral evidence in respect of the alleged arrears due.

6. With the above direction, this Writ Petition is allowed. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

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P.B. BALAJI, J.

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