



W.P. (MD) No. 4079 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.02.2023

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. (MD) No. 4079 of 2023

and

W.M.P. (MD) Nos. 3927 and 3928 of 2023

K.Rajkumar

... Petitioner

Vs.

1. The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.

2. The State Tax Officer (FAC),
Virudhunagar – I Assessment Circle,
Commercial Taxes Building,
Madurai Road,
Virudhunagar – 626 001.

... Respondents

Petition filed under Article 226 of the Constitution of India, for issue of Writ of Certiorari Mandamus, to call for the records pertaining to the impugned order of the 2nd respondent in TIN/33835721471/2012-13 dated 26.12.2022 and quash the same.



W.P. (MD) No. 4079 of 2023

WEB COPY

For Petitioner : Mr. B.Rooban
For Respondents : Mr. D.Gandhiraj
Special Government Pleader

ORDER

Heard Mr. B.Rooban, Learned Counsel for the Petitioner and Mr. D.Gandhiraj, Learned Special Government Pleader, who takes notice for the Respondents, and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition challenges the Order No. TIN/33835721471/2012-13 dated 26.12.2022 passed by the Second Respondent rejecting the representation dated 22.12.2022 made by the Petitioner for raising the attachment of his account in Indian Overseas Bank, Virudhunagar for Rs.8,01,156/- towards tax arrears.

3. The contention of the Petitioner is that the First Respondent by proceedings dated 26.05.2022 has informed the Tamilnadu Vanigar Sangankalin Peramaippu that a Samadan Scheme would be announced during the financial year, which could be availed by them for settlement and as such, the order of



W.P. (MD) No. 4079 of 2023

attachment should not be executed.

WEB COPY

4. It is not in dispute that in furtherance to the Order in Roc. No. A3/603/2018 dated 24.11.2022 passed by the Second Respondent, a sum of Rs. 3,67,709/- has been recovered from the account of the Petitioner maintained with the Indian Overseas Bank, Virudhunagar Branch, and the same was forwarded to the Second Respondent by way of Demand Draft bearing No. 147557078 dated 31.01.2023.

5. Having regard to the aforesaid factual position, the said amount recovered from the account of the Petitioner shall be treated as partial recovery of the dues, subject to any decision to be taken in terms of the proposed Samadan Scheme and it shall be incumbent upon the First Respondent to communicate as to whether any Samadan Scheme would be introduced during the financial year to the Petitioner, and depending upon its outcome, further action for recovery of the balance amount due for the year 2012-2013 could proceed thereafter in accordance with law.

In fine, the Writ Petition is disposed on the aforesaid terms.



W.P. (MD) No. 4079 of 2023

Consequently, the connected Miscellaneous Petitions are closed. No costs.

WEB COPY

28.02.2023

SJ

Index : Yes/No

Note : Issue copy of the order by 14.06.2023

To

1. The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.
2. The State Tax Officer (FAC),
Virudhunagar – I Assessment Circle,
Commercial Taxes Building,
Madurai Road,
Virudhunagar – 626 001.



WEB COPY



W.P. (MD) No. 4079 of 2023

P.D. AUDIKESAVALU, J.

SJ

W.P. (MD) No. 4079 of 2023

Dated : 28.02.2023