



WEB COPY



W.P.No.4577 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.02.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

Writ Petition No.4577 of 2023
and W.M.P.No.4578 of 2023

Tvl.Sri Amman Sago Factory,
Represented by its Proprietor P.Arunachalam,
Karaikurichi,
Karaikurichipudhur (PO),
Namakkal.

... Petitioner

-VS-

Assisant Commissioner (ST) (FAC),
Namakkal (Rural),
Namakkal.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records on the files of the respondent in TIN:33113104904/2014-2015 dated 28.12.2022 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.



W.P.No.4577 of 2023

For Petitioner : Mr.B.Raveendran

WEB COPY

For Respondent : Mrs.K.Vasanthamala, Govt. Adv. (T)

ORDER

By this writ petition, an order dated 28.12.2022 is assailed. The petitioner had previously challenged the assessment order dated 29.03.2019, which related to the same assessment period and the same issues. W.P.No.13618 of 2019, which was filed in respect of the above assessment order, was allowed by order dated 27.06.2022. As a consequence, the impugned assessment order was quashed in toto.

2. According to the petitioner, the order impugned in this writ petition came to be issued in spite of the fact that the assessment order was quashed by this Court. It is further submitted that an attachment order dated 05.02.2024 was issued by the respondent to the Indian Overseas Bank, wherein the petitioner maintains his account, and a sum of Rs.1,12,388/- was appropriated from such account.

3. Mrs.K.Vasanthamala, learned Government Advocate, appears on



W.P.No.4577 of 2023

behalf of the respondent. She submits that the impugned order was issued on the basis that the order dated 27.06.2022 did not deal with and dispose of all issues arising out of the earlier assessment order dated 29.03.2019.

4. On examining the order dated 27.06.2022 in W.P.No.13618 of 2019, it is clear that the challenge therein was to assessment order dated 29.03.2019. While allowing the writ petition, this Court set aside the order dated 29.03.2019 in entirety. Consequently, it was not permissible for the respondent to issue impugned order dated 28.12.2022. Since this order was issued by completely misconstruing the scope of the earlier order of this Court, the order impugned herein is completely unsustainable.

5. Therefore, the impugned order is liable to be quashed. Since the respondent proceeded to appropriate a sum of Rs.1,12,388/- pursuant to attachment order dated 05.02.2024, this amount is liable to be refunded to the petitioner.

6. For reasons set out above, W.P.No.4577 of 2023 is allowed by



W.P.No.4577 of 2023

quashing the impugned order dated 28.12.2022. As a corollary, the respondent is directed to refund the sum of Rs.1,12,388/- to the petitioner within a maximum period of two weeks from the date of receipt of a copy of this order. There will be no order as to costs. Consequently, connected miscellaneous petition is closed.

23.02.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

kj

To

Assisant Commissioner (ST) (FAC),
Namakkal (Rural),
Namakkal.

SENTHILKUMAR RAMAMOORTHY,J.

4/5



WEB COPY



W.P.No.4577 of 2023

Kj

Writ Petition No.4577 of 2023
and W.M.P.No.4578 of 2023

23.02.2024