IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **04.03.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.5417 of 2024
and W.M.P.No.5979 of 2024

M/s.Andavar Traders,
Rep. by its Proprietor
Sri.S.K.Venugopal
600/A/23/LPNV Complex,
Athur 636 141. ... Petitioner

-vs-

State Tax Officer,
Athur Town Circle,
Athur. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in TIN: 33433141103/2016-17 and quash the proceeding dated 12.10.2023 passed therein and further direct the respondent to consider the rectification petition dated 19.01.2024 filed by the petitioner under Section 84 of the Act.

For Petitioner : Mr.B.Raveendran
For Respondent : Ms.Amirta Poonkodi Dinakaran, GA (T)

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ORDER

By this writ petition, the petitioner challenges the assessment order dated 12.10.2023 and also seeks the expeditious disposal of rectification petition dated 19.01.2024.

2. The petitioner was a dealer under the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act). He asserts that he is a trader of rice and that the said product is exempt from VAT under entry 19 or 62 of Schedule-IV thereof. After an assessment order was issued on 12.10.2023, the petitioner states that he filed a rectification petition dated 19.01.2024 under Section 84 of the TNVAT Act on the ground that the relevant goods are exempted from VAT.

3. Learned counsel for the petitioner submits that the

rectification petition was submitted on 19.01.2024. Upon receipt thereof, he states that a garnishee order was issued to the Lakshmi Vilas Bank (now DBS Bank) and that a sum of Rs.9,38,499/-, which was available in such account, was appropriated.

4. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, accepts notice on behalf of the respondent. On instructions, she concurs in the submission that a sum of Rs.9,38,499/- was appropriated pursuant to remittance thereof by the DBS Bank.

5. In these circumstances, the bank attachment order has worked itself out and there is no reason any longer to prevent the petitioner from operating such bank account.

6. Hence, W.P.No.5417 of 2024 is disposed of by directing the respondent to consider and dispose of the rectification petition dated

19.01.2024 within a maximum period of ***two months*** from the date of receipt of a copy of this order. A reasonable opportunity, including a personal hearing, shall be provided to the petitioner before the disposal of such rectification petition. It is needless to say that if the contention of the petitioner that the goods are exempted is accepted and any refund is due and payable to the petitioner as a result thereof, such refund shall be made within a reasonable time. For the avoidance of doubt, it is clarified that the petitioner shall be permitted to operate his bank account in the Lakshmi Vilas Bank, Athur, which is currently DBS Bank Limited, since the attachment order has worked itself out. No costs. Consequently, W.M.P.No.5979 of 2024 is closed.

04.03.2024

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

To

State Tax Officer,
Athur Town Circle, Athur.

SENTHILKUMAR RAMAMOORTHY,J

rna

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