WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 15.04.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.7362 of 2024
and
W.M.P.(MD)Nos.6782, 6785 and 6786 of 2024

Tvl.N.C.N. Traders,
Rep. by its Partner,
Mr.T.V.Arun Ram,
15/128A, Chellappa Nagar,
Thickanamcode – 629 804. ... Petitioner

Vs.

1.The Deputy Commissioner (ST),
(Intelligence Wing),
Tirunelveli.

2.The Branch Manager,
Canara Bank,
Karungal Branch,
Kanyakumari District. ... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari, to call for the records on the files of the first respondent herein in Na.Ka.No.A8/1944/2021, dated 03.06.2022 and quash the same.

For Petitioner : Mr.D.Sakkaravarthi

For R1 : Mr.R.Sureshkumar
Additional Government Pleader

For R2 : Mr.P.Pethu Rajesh
Standing Counsel

WEB COPY

O R D E R

The petitioner has challenged the impugned communication dated 03.06.2022, bearing reference Na.Ka.No.A8/1944/2021, issued by the first respondent attaching the petitioner's bank account with the second respondent Bank.

2. Earlier, the petitioner had suffered three assessment orders for the Assessment Years 2017-2018, 2018-2019 and 2019-2020. These assessment orders were subject matter of challenge before this Court in W.P.(MD)Nos.23450 to 23452 of 2023 along with three other Writ Petitions filed by the petitioner, seeking to quash the proceedings dated 04.07.2023, bearing reference Proc.No.6393/A10/2022 and direct the Joint Commissioner (ST) (FAC) / Revisional Authority, Tirunelveli, to re-dispose the Revisions filed by the petitioner on 01.11.2022, invoking Section 108 of the Tamil Nadu Goods and Service Tax Act, 2017, arising out of assessment periods July, 2017 to March, 2018; April, 2018 to March, 2019; and April, 2019 to March, 2020, respectively. This Court, by order dated 26.09.2023, had set aside the impugned orders in W.P.(MD)Nos.23450 to 23452 of 2023 and remitted the case back to the authorities. The relevant portion of the said order reads as under:-

https://www.mhc.tn.gov.in/judis

WEB COPY

"4.Therefore, this Court is inclined to set aside the impugned orders challenged in all the writ petitions and accordingly, the impugned orders in W.P(MD)Nos.23450 to 23452 of 2023 are quashed and the matter is remitted back to the authorities. The authorities are strictly directed to grant personal hearing to the petitioners and thereafter pass orders. The said exercise shall be completed within a period of three months from the date of receipt of a copy of this order. With the above said observation, the writ petitions in W.P(MD)Nos.23450 to 23452 of 2023 are allowed.

5. The assessment orders are challenged in W.P(MD)Nos.23450 to 23452 of 2023 and this Court has allowed all the writ petitions. In writ petitions W.P.(MD)Nos.23440, 23442 and 23443 of 2023 the revision orders are challenged. Since assessment orders are quashed, it is not necessary to quash the orders passed in the revision petitions. Hence, the writ petitions in W.P(MD)Nos.23450 to 23452 of 2023 are allowed and the writ petitions in W.P.(MD)Nos.23440, 23442 and 23443 of 2023 are closed. No costs. Consequently, connected miscellaneous petitions are closed."

3. Despite the orders arising out of assessment periods from July, 2017 to March, 2018; April, 2018 to March, 2019; and April, 2019 to March, 2020 being set aside as early as 26.09.2023, the impugned bank attachment order dated 03.06.2022, continues to remain in operation. The petitioner should have brought the same to the notice of this Court at the time of disposal of the above mentioned Writ Petitions on 26.09.2023.

https://www.mhc.tn.gov.in/judis

WEB COPY

4. Be that as it may, the impugned order of attachment pre-date the order passed by this Court on 26.09.2023. Therefore, in the absence of an order staring against the petitioner as on date, continuance of impugned attachment order dated 03.06.2022, bearing reference Na.Ka.No.A8/1944/2021, cannot be sustained. It has to be set aside. Already, this Court has directed the authorities to grant personal hearing to the petitioner and thereafter, pass orders within a period of three months from the date of receipt of a copy of that order. However, more than three months have lapsed, since the order was passed on 26.09.2023. The first respondent is therefore directed to complete the proceedings within a period of 30 days from the date of receipt of a copy of this order. The petitioner is directed to co-operate with the first respondent. In case, the petitioner fails to co-operate with the first respondent, the first respondent is at liberty to pass appropriate orders on merits in the remanded tax cases as ordered by this Court, in which case, the first respondent will be entitled to attach the Bank Account of the petitioner.

5. This Writ Petition stands disposed of with the above directions. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes/ No
Neutral Citation: Yes / No 15.04.2024

https://www.mhc.tn.gov.in/judis

WEB COPY

To

The Deputy Commissioner (ST),
(Intelligence Wing),
Tirunelveli.

WEB COPY

C.SARAVANAN, J.

smn2

W.P.(MD) No.7362 of 2024

15.04.2024