

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.06.2015

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THE HONOURABLE MR.JUSTICE T.RAJA

W.P.15902 OF 2015

And

M.P.No.1 of 2015

Tvl. Edelweiss Commodities Services Ltd. [Petitioner]
Rep. by Executive Vice President
M.Shankar Raaman
Lancor West Minister
No.70/108 Dr.Radhakrishnan Salai
Mylapore Chennai-4.

Vs

- 1 Commercial Tax Officer
Thiruvallikeni Assessment Circle
Taluk Office Building 3rd Floor
No.46 Greenways Road R.A.Puram Chennai-28.
- 2 Joint Commissioner of Commercial Taxes
Chennai (East) Greams Road Chennai.
- 3 The Branch Manager
ICICI Bank Chennai Branch Chennai.
- 4 The Branch Manager
Citi Bank Mumbai and Chennai Branch.
- 5 The Branch Manager
State Bank of India
Capital Market Br(11777)
Fort Mumbai.

[Respondents]

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus to call for the impugned proceedings of the 1st Respondent herein in TIN/ 33850743129/14-15 dated 25.5.2015 and consequential order in TIN/ 33850743129/2014-2015/A3 dated 28.05.2015 and quash the same and direct the 1st Respondent to lift the Bank Attachments.

For Petitioner : Mr.P.S.Raman, Senior Counsel
for Mr.R.Sivaraman

For Respondents : Mr.Manoharan Sundaram, AGP(T)(R1&2)

ORDER

Heard Mr.P.S.Raman, learned Senior Counsel for the petitioner and Mr.Manoharan Sundaram, learned Additional Government Pleader (Taxes), who takes notice for respondents 1 and 2.

2. The petitioner has come forward with this writ petition challenging the orders of the 1st respondent dated 25.05.2015 and the consequential order dated 28.05.2015 and to direct the 1st respondent to lift the Bank Attachments.

3. Mr.P.S.Raman, learned Senior Counsel for the petitioner would submit that the petitioner's revision petition filed under Section 54 of the Tamil Nadu Value Added Tax, 2006 (hereinafter referred to as "the 2006

Act", is pending along with the stay application and the revisional authority has been repeatedly adjourning the matter. Whileso, without even considering the fact that the matter is seized of by the revisional authority, erroneously, the impugned notice has been issued, in a way making the revision petition infructuous. Adding further, the learned counsel would submit that if a direction is given to the revisional authority to take up the revision petition along with the stay application and hear the same on merits within a specified time, that would meet the ends of justice.

4. Mr.Manoharan Sundaram, learned Additional Government Pleader (Taxes) has agreed for the said suggestion.

5. This Court agrees with the submissions made by the learned Senior Counsel for the petitioner that the respondent ought not to have rushed to issue the impugned notice when the revision petition is pending along with the stay application.

6. In view of the same, the revisional authority is hereby directed to take up the pending revision petition along with the stay application, and dispose of the same on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this Order. It is

made clear that till such time, the impugned orders shall be kept in abeyance.

The writ petition is disposed of accordingly. No costs. Connected miscellaneous petition is closed.

05.06.2015

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To

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