

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 29.12.2016

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.44735 of 2016 and

W.M.P Nos.38551 to 38553 of 2016

A.Selvavinayagam Company
rep by its Proprietor A.Selvavinayagam,
No.69, Sathyamoorthy Road,
Arni - 632 301. ... Petitioner

Versus

1.Commercial Tax Officer,
Arni Assessment Circle,
Fort West Street,
Arni - 632 301.

2.Branch Manager,
Karur Vysa Bank,
Old No.31, New No.114,
Thatchur Road,
Kosapalayam, Arni - 632 301. ... Respondents

Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, calling for the impugned proceedings of the 1st respondent passed in R.C.No.A3/4820/2016 dated 16.12.2016 and quash the same.

For Petitioner : Mr.N.Murali
For Respondents : Mr.S.Kanmani Annamalai,
Additional Government Pleader (R1)

ORDER

The petitioner has come forward with this Writ Petition challenging the impugned order dated 16.12.2016.

2.It is the case of the petitioner that the 1st respondent had collected two cheques at the time of inspection, which according to the petitioner is against law. Out of the two cheques collected by the 1st respondent, one cheque has been realized. With regard to the other cheque, which is available with the respondent, stop payment has been issued by the

petitioner.

3.It is the further case of the petitioner that their bank account has been attached and in order to operate the same, the attachment may be raised. It is also submitted that it is suffice if the cheque, for which stop payment has been issued, is returned to the petitioner and the Assessing Authority may go into the question and decide the issue and depending on the outcome of the same, the remaining amount, which has been realized by the respondents may be either adjusted or returned.

4.I find force in the contention of the petitioner and the learned counsel for the respondents has not disputed the aforesaid facts.

5.In view of the same, the first respondent is directed to return the cheque, which has not been realised and bounced for issuance of stop payment by the petitioner, forthwith. The amount already realized through the other cheque may be adjusted, subject to the decision of the Assessing Authority concerned. The attachment made by the 2nd respondent in respect of the petitioner's bank account stands raised.

6.With this observation, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1.The Commercial Tax Officer,
Arni Assessment Circle,
Fort West Street,
Arni - 632 301.

2.The Branch Manager,
Karur Vysa Bank,
Old No.31, New No.114,
Thatchur Road,
Kosapalayam, Arni - 632 301.

+1 cc to Mr. N. Murali, Advocate Sr.No.76455 (06/01/2017)

nm(CO)
md(30/12/2016)

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