



WEB COPY

W.P. No.19642 of 2022



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 16.08.2022

CORAM:

THE HON'BLE Dr.JUSTICE ANITA SUMANTH

W.P. No.19642 of 2022
and WMP.Nos.18963 of 2022

M/s.V.R.S.Traders
Represented by its Proprietor:
V.Rajasingh
No.115 & 116, Thiruvalluvar Street,
Vettilai Thottam, Sennerkuppam,
Poonamallee, Chennai-56

...Petitioner

Vs.

1.The Commissioner of State Taxes,
Ezhilaga, Chepauk, Chennai-05

2.Assistant Commissioner (State Taxes)
Poonamallee Assessment Circle,
Vardharajapuram, Chennai-123

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of mandamus directing the first respondent to release the attachment of the bank account of VRS Traders and its proprietor bearing Account Nos:2022150050800713 and 204100050306030 dated 15.03.2022 respectively, maintained with Tamil Nadu Mercantile Bank, Poonamallee branch.

For Petitioner : Mr.G.Natarajan

For Respondents : Mr.V.Prasanth Kiran,
Government Advocate



ORDER

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Read this order in conjunction with order dated 03.08.2022 and 10.08.2022

wherein the petitioner had sought and had been granted time to enable filing of first appeal.

2. The order passed on 03.08.2022 reads as follows:

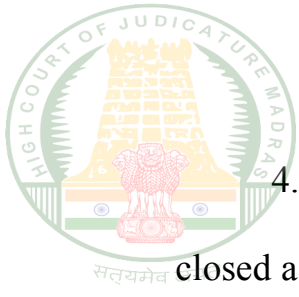
Mr.C.Harsha Raj, learned Additional Government Pleader accepts notice for the respondents and seeks some time to obtain instructions and file a counter.

2. The petitioner has suffered an order of assessment dated 10.05.2022 and states that the first appeal is being contemplated, which is to be filed within a period of one week from today. In such an event, the respondents would have to facilitate remittance of mandatory statutory pre-deposit, for which purpose, necessary instructions would have to be given by the learned Additional Government Pleader to the Bank concerned.

3. Let the needful be done forthwith. It is made clear that the attachment continues, however with the protection as aforesaid.

4. List on 10.08.2022 for further orders. Counter by then with an advance copy served upon the petitioner.

3. The petitioner confirms today that appeal has been filed and that the respondents had duly enabled the remittance of pre-deposit as per the provisions of Section 107 of the Tamil Nadu Goods and Service Tax Act, 2017. Upon remittance of pre-deposit of 10%, the balance shall remain stayed and hence there is no further justification for continuation of the bank attachments. Mr.V.Prasanth Kiran, learned Government Advocate would fairly accede to this position in law.



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4. Hence, the bank attachments shall stand lifted. This writ petition is closed as aforesaid. No costs. Connected miscellaneous petition is closed.

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16.08.2022

Index: Yes
Speaking Order
ska

To

1. The Commissioner of State Taxes,
Ezhilaga, Chepauk, Chennai-05
2. Assistant Commissioner (State Taxes)
Poonamallee Assessment Circle,
Vardharajapuram, Chennai-123



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Dr.ANITA SUMANTH,J.

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