IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.10872 of 2016
and
W.M.P.No.9486 of 2016

M/s.Saint Gobain Glass India Ltd.,
now known as
M/s.Saint-Gobain India Private Limited,
rep by its Team Leader - Finance & Accounts,
No.18/3, Sigapacchi Building, 7th Floor,
Rukmani Lakshmipathy Road,
Egmore, Chennai - 600 008. ... Petitioner

Vs.

The Deputy Commissioner (CT)-IV (FAC),
Large Tax Payers Unit,
Chennai - 600 008. ... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records of the respondent in his proceedings in TIN No.33511662391/2006-07 and quash the impugned recovery notice dated 09.03.2016 issued therein.

For Petitioner : Mr.R.L.Ramani, Senior Counsel
for Mr.B.Raveendran

For Respondent : Mr.Cibi Vishnu,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records of the respondent in his proceedings in TIN No.33511662391/2006-07 and to quash the impugned recovery notice dated 09.03.2016.

2.According to the petitioner, on 07.07.2011, the original assessment of the petitioner was completed on self-assessment basis accepting the returns filed and taxes paid by them. On 20.02.2015, the respondent passed the assessment order and in W.P.No.22379 of 2015, this Court directed the petitioner to file a statutory appeal against the assessment order by its order dated 24.07.2015. Accordingly, the petitioner filed the statutory appeal on 10.08.2015 along with the payment of 25% of the disputed taxes.

3.Mr.R.L.Ramani, learned senior counsel appearing for the petitioner submitted that the petitioner also filed a stay petition before the statutory authority along with the appeal. During the pendency of the appeal, the respondent had issued the impugned recovery notice dated 09.03.2016, which according to the learned senior counsel is erroneous. The learned senior counsel further submitted that the petitioner had already paid 25% of the disputed tax at the time of filing of the appeal and that the petitioner is also willing to pay another 25% of the disputed tax before the respondent on or before 31.03.2016 and in such an event, the proceedings may be stayed.

4.Mr.Cibi Vishnu, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the petitioner is willing to pay another 25% of the disputed tax of Rs.29,00,356/- on or before 31.03.2016, the impugned notice dated 09.03.2016 can be kept in abeyance till the disposal of the appeal.

5.In view of the submissions made by the learned counsel on either side, since the petitioner is willing to pay another 25% of the disputed tax, I direct the petitioner to pay 25% of the disputed tax of Rs.29,00,356/- before the respondent on or before 31.03.2016 and on such payment being made by the petitioner, the impugned notice dated 09.03.2016 issued by the respondent shall be kept in abeyance till the disposal of the statutory appeal pending before the respondent.

6.With these observations, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

va

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

The Deputy Commissioner (CT)-IV (FAC),
Large Tax Payers Unit, Chennai - 600 008.

+ 1 CC TO Mr.B.Raveendran, ADVOCATE SR 18607

+ 1 CC TO THE SPL.GOVT.PLEADER (TAXES), HCT, MDS-104. SR 18625

KR/24/3/16

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