

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.11604 of 2016

and

WMP No.10003 of 2016

M/s Ashok Leyland Finance Ltd
now a Division of Indus Ind Bank Ltd
No.86, Chamiers Road,
Chennai - 600 028

..... Petitioner

vs

1. The Assistant Commissioner (CT),
Kotturpuram Assessment Circle,
Chennai - 600 028

2. The Appellate Deputy Commissioner (CT) East,
Third Floor, C.T. Annexe Building, Greams Road,
Chennai - 600 006

..... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari to call for the record of the petitioner on the file of the first respondent in TNGST 0860502 and quash the impugned proceedings dated 17.3.2016 as ex-facie illegal and contrary to the provisions of TNGST Act 1959.

For petitioner : Mr.Adhithya Reddy

For respondents : Mr.S. Kanmani Annamalai
AGP (T)

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records of the petitioner on the file of the first respondent and to quash the impugned proceedings dated 17.03.2016.

2. It is the case of the petitioner that they have filed appeals before the second respondent in AP Nos.25 to 27 of 2011, challenging the order of assessment for the Assessment Years 1999-2000, 2000-2001 and 2001-2002.

3. The learned counsel appearing for the petitioner submitted that though the appeals are pending since 2011, all on a sudden, the first respondent had initiated recovery proceedings, by issuing the impugned notice dated 17.03.2016. That apart, the learned counsel for the petitioner submitted that when the petitioner had no dues for the Assessment Year 2003-2004, the first respondent mechanically stated that a sum of Rs.53,60,770/- is due and payable by the petitioner for the Assessment Year 2003-2004. The inclusion of the said amount for the Assessment Year 2003-2004 is clear non-application of mind.

4. Mr.S. Kanmani Annamalai, learned Additional Government Pleader, taking notice for the respondents, submitted that the second respondent may be directed to dispose of the appeals in AP Nos.25 to 27 of 2011 within a stipulated time and till such time, the respondents may be directed not to initiate the recovery proceedings.

5. Having regard to the submissions made by the learned counsel on either side, I direct the second respondent to dispose of the appeals in AP Nos.25 to 27 of 2011, preferred by the petitioner for the Assessment Years 1999-2000, 2000-2001 and 2001-2002, on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order. Till the disposal of the appeals, the respondents are directed not to initiate any recovery proceedings as against the petitioner. With this observation, the writ petition is disposed of. No costs. Consequently, connected MP is closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

sr

To

1. The Assistant Commissioner (CT),
Kotturpuram Assessment Circle,
Chennai - 600 028

2. The Appellate Deputy Commissioner (CT) East,
Third Floor, C.T. Annexe Building, Greams Road,
Chennai - 600 006

1 cc to Mr.N. Venkatasubramanian, Advocate, Sr. 19569

W.P.No.11604 of 2016

MSM (CO)
kk 6/4



WEB COPY