

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.12802 of 2016 and  
W.M.P.No.11197 of 2016

M/s.Radaan Mediaworks India Limited,  
rep by its Chairperson and Managing Director,  
10, Paul Appasamy Street, T.Nagar,  
Chennai - 600 017.

... Petitioner

Vs.

1.The Appellate Deputy Commissioner (CT),  
CT - Central Division,  
Greams Road,  
Chennai.

2.The Assistant Commissioner (CT),  
T.Nagar Assessment Circle,  
Chennai - 600 028.

.... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the 2<sup>nd</sup> respondent in the impugned notice RC.No.928/2008/A1 dated 31.03.2016 and to quash the same and further direct the 2<sup>nd</sup> respondent not to proceed further in terms of the impugned proceedings till the disposal of the appeal pending before the 1<sup>st</sup> respondent or alternatively direct the 1<sup>st</sup> respondent to conduct the final hearing in A.P.No.2/2012.

For Petitioner : Mrs.Radhika Chandra Sekhar

For Respondents: Mr.S.Kanmani Annamalai,  
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus to call for the records of the 2<sup>nd</sup> respondent in the impugned notice dated 31.03.2016 and to

quash the same and to further direct the 2<sup>nd</sup> respondent not to proceed further till the disposal of the appeal pending before the 1<sup>st</sup> respondent or alternatively to direct the 1<sup>st</sup> respondent to conduct the final hearing in A.P.No.2/2012.

2.It is the case of the petitioner that during the pendency of the appeal before the 1<sup>st</sup> respondent in A.P.No.2/2012, the 2<sup>nd</sup> respondent had issued the recovery notice dated 31.03.2016, which is against the provisions of law.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondents fairly submitted that the impugned notice issued on 31.03.2016 is erroneous for the reason that the appeal preferred by the petitioner is pending before the 1<sup>st</sup> respondent.

4.In these circumstances, I am of the view that the 1<sup>st</sup> respondent can be directed to dispose of the appeal in A.P.No.2/2012 within a stipulated time and till such time, the impugned order dated 31.03.2016 can be kept in abeyance. Accordingly, I direct the 1<sup>st</sup> respondent to dispose of the appeal filed by the petitioner in A.P.No.2/2012, on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order and till the disposal of the appeal, the notice dated 31.03.2016 issued by the 2<sup>nd</sup> respondent shall be kept in abeyance.

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

Sd/-  
Assistant Registrar(CO)

//True Copy//

सत्यमेव जयते

Sub Assistant Registrar

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To

1.The Appellate Deputy Commissioner (CT),  
CT - Central Division, Greams Road,  
Chennai.

2.The Assistant Commissioner (CT),  
T.Nagar Assessment Circle,  
Chennai - 600 028.

+1cc to Mr.K.Vaitheeswaran, Advocate Sr.21564  
+1cc to the Special Government Pleader Sr.21555

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eu(CO)  
srg(06/04/2016)

05.04.2016



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