

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.12539 to 12541 of 2014 and

M.P.Nos.1 to 1 of 2014

Sundaram Finance Ltd.,
No.21, Pattulos Road,
Chennai - 600 002
rep. By its Gneral Manager
Head - Indirect Taxation ...Petitioner in all the Writ
Petitions

Vs

The Assistant Commissioner (CT)
Anna Salai - II, Assessment Circle
No.621, Sire Mansion,
Annasalai,
Chennai - 600 006 ...Respondent in all the Writ
Petitions

Prayer : Writ Petitions have been filed under Article 226 of the
Constitution of India to issue Writ of Certiorarified Mandamus
calling for the records of the respondent in the Impugned Notice
TNGST/0620046/2002-03; 2003-04 and 2004-05/CST dated 16.04.2014
respectively and quash the same and direct the respondent not to
proceed further in terms of the impugned notice in so far as the
petitioner is concerned in the light of the order passed by this
Court in the petitioner's own case in TC(R) Nos.396 to 406 of 2011.

For Petitioner : No Appearance

For Respondent :Mr.Manokaransundaram
Additional Government Pleader

C O M M O N O R D E R

None appears for the petitioner. Heard the learned Additional
Government Pleader appearing for the respondent.

2. In these Writ Petitions, the petitioner has challenged notice of demands issued in respect of the assessment, which were completed under the provisions of the TNGST Act for the assessment years 2002-2003; 2003-2004 and 2004-2005.

3. The impugned notice has been issued on the only ground that the writ petitions, which were filed by the petitioner challenging the assessments in W.P.Nos.24656 to 24658 of 2008 only four weeks stay was granted. At the time, when the Writ Petitions were entertained, an order of interim injunction was granted subject to the condition that the petitioner pays 15% of the tax amount as claimed in the impugned notice for each of the assessment years.

4. The learned counsel for the petitioner is absent and therefore, this Court does not have information as to whether, the interim order has been complied with, nor the assessing officer has given instructions to the learned Additional Government Pleader in this regard.

5. In any event, in the other Writ Petition, which the petitioner has filed, a counter affidavit has been filed and the matter is ready for hearing. Under such circumstances, this Court is of the view that further proceedings pursuant to the impugned notice shall be kept in abeyance till the other Writ Petitions filed by the petitioner namely, W.P.Nos.24656 to 24658 of 2008 are heard and decided by this Court.

Accordingly, the Writ Petitions are disposed of by directing the respondent to keep impugned notice in abeyance and they would be abide by the result of the Writ Petitions in W.P.Nos.24656 to 24658 of 2008. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-

Asst.Registrar

/true copy/

Sub Asst. Registrar

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To

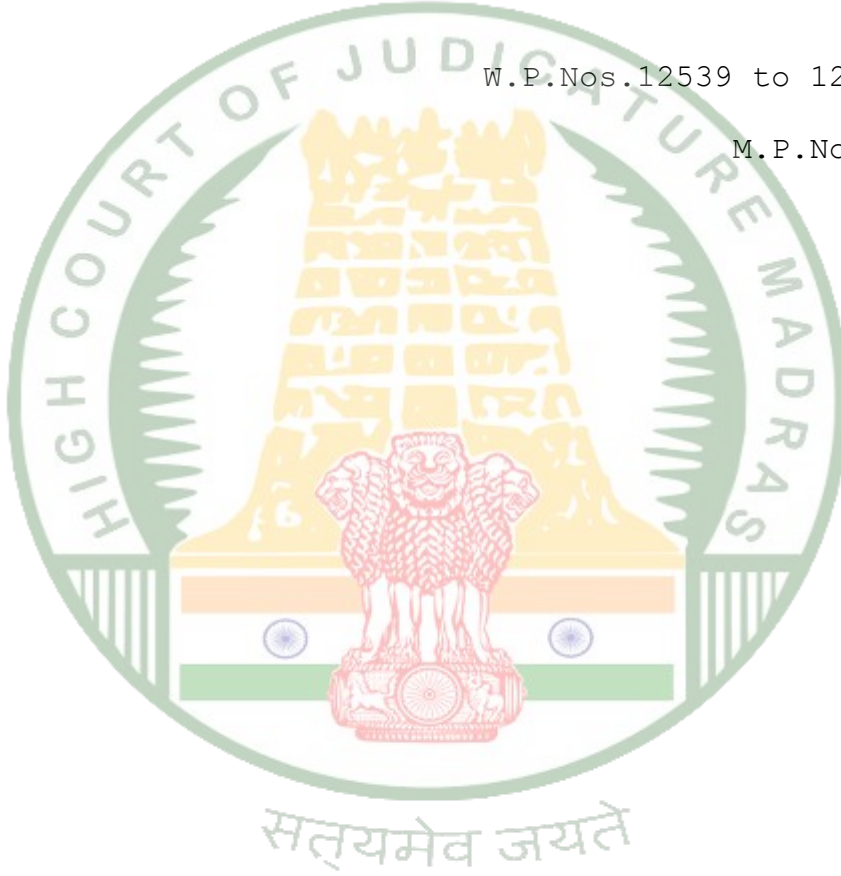
The Assistant Commissioner (CT)
Anna Salai - II, Assessment Circle
No.621, Sire Mansion,
Annasalai,
Chennai - 600 006

+1 cc to Mr.K.Vaitheeswaran,advocate,sr.42088

+1 cc to Spl.Govt.Pleader,sr.42181.

skv(co)
krd 16/8

W.P.Nos.12539 to 12541 of 2014 and
M.P.Nos.1 to 1 of 2014



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