

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :: 16.6.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.25340 of 2015

M/s. Kamakshilamipack Private Limited
Rep. by its Managing Director No.
68 (Old No. 40) 2nd Main Road Ambattur
Industrial Estate Chennai - 600 058 ... petitioner

versus

- 1 The Assistant Commissioner(CT)
Pattaravakkam Assessment Circle No. 5 1st
High Court Colony Villikkam
Chennai - 600049
- 2 The Joint Commissioner(CT)
South Greams Road Chennai - 600006 ... respondents

Writ Petition filed under Art.226 of the Constitution of India praying for a Writ of Certiorari calling for the records comprised in impugned demand notice dated 09.07.2015 on the file of the First Respondent herein and quash the same

For petitioner ... Mr.T.Shanmugam

For respondents ... Mr.Monokaran Sundaram, A.G.P.

O R D E R

Heard Thiru.T.Shanmugam, learned counsel for the petitioner and Mr.Monokaran Sundaram, Additional Government Pleader, for the respondents.

2. By consent of both sides, the Writ Petition is taken up for disposal.

3. The petitioner has challenged the demand notice issued by the first respondent demanding a sum of Rs.57,92,127/- passed by the order of assessment dated 27.2.2015. It is seen that the petitioner applied for a rectification of the said order by submitting an application on 27.3.2015, under Section 84 of the Tamil Nadu VAT Act, 2006. Based on such application, the authority passed an order on 20.5.2015, thereby, the liability of the petitioner was reduced to Rs.25,87,269/-. Once again, the petitioner filed another application for rectification on 7.7.2015, which was rejected by order dated 7.7.2015, against which, the petitioner has filed a revision application before the second respondent under Section 54 of the Act.

4. Without taking note of the above proceedings, the first respondent has issued the impugned demand notice, demanding the entire sum of Rs.57,92,127/-, without referring to the first rectification order dated 20.5.2015 and without considering the fact that revision application is pending before the second respondent, against the rejection of the second rectification application, vide order dated 7.7.2015. Hence, while directing the first respondent to keep the impugned demand notice in abeyance, there will be a direction to the second respondent to dispose of the petitioner's revision application dated 20.7.2015 on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner, within a period of eight weeks from the date of receipt of a copy of this order.

5. The Writ Petition is disposed of accordingly. No costs. Consequently, M.P.No.1/2015 is closed.

Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

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To

- 1 The Assistant Commissioner(CT)
Pattaravakkam Assessment Circle No. 5 1st
High Court Colony Villikkam
Chennai - 600049
- 2 The Joint Commissioner(CT)
South Grems Road
Chennai - 600006

- 1 cc to the Special Government Pleader (Taxes), Sr. 33553
1 cc to M/s.T. Shanmugam, Advocate, Sr. 33447

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PPA (CO)
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