IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 10.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.19633 of 2016
&
WMP No.16993 of 2016

1. Tvl.Kavipurani Leathers
   Rep by its Prop K.Babu
   No.75 Sidco Industrial Estate
   Ranipet 632 403, Vellore District. ... PETITIONER

Vs

1. The State of Tamil Nadu
   Rep by its Secretary to Government
   Department of Commercial
   Taxes and Registration
   Fort St. George,
   Chennai 600 009.

2. The Commissioner of Commercial Taxes
   2nd Floor, Elilagam
   Chepauk,
   Chennai 600 005.

3. The Assistant Commissioner (CT)
   SIPCOT Assessment Circle
   Ranipet, Vellore District

4. The Commercial Tax Officer
   SIPCOT Assessment Circle
   Ranipet, Vellore District. ... RESPONDENTS

Prayer: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of certiorari to call for the records of the 3rd respondent by issue of a Form No.1-1 in A3/ dt. 3.5.2016 under section 8 of the Tamil Nadu Revenue Recovery Act, 1864.

For Petitioner : Mr.M.Md.Ibrahim Ali

For Respondents : Mr.Manokaran Sundaram
Additional Government Pleader

O R D E R

Heard Mr.M.Md.Ibrahim Ali, learned Counsel appearing for the petitioner and Mr.Manokaran Sundaram, learned counsel appearing on behalf of the respondents and with the consent of learned counsel appearing on either side, this writ petition is taken up for final disposal.

2.The petitioner who is a registered dealer under the provisions of the Tamil Nadu Value Added Act, 2006, (TN VAT Act), has filed this Writ Petition, for quashing the proceedings of the third respondent dated 3.5.2016, initiated under section 8 of the Tamil Nadu Revenue Recovery Act, 1864.

3.The third respondent has initiated proceedings for recovery of arrears of tax and penalty for the years 2011-12 to 2014-15. The learned counsel for the petitioner pointed out that so far as the tax and penalty demanded for the assessment year 2011-12, the same has been paid by the dealer to the fourth respondent. So far as the orders pertaining to the the assessment years 2012-13 & 2013-14, dated 29.09.2015, Appeals are pending before the Appellate Authority. So far as the Assessment pertaining to 2013-14 dated 09.09.2015, revised order has been passed by the fourth respondent on 27.11.2015 and in respect of the CST liability for the assessment year 2013-14, as per the order dated 14.08.2015, the third respondent has passed revised orders on 19.05.2015 and the liability is NIL. So far as the assessment year 2014-15 is concerned, the same was challenged by the petitioner in W.P.No.19634 of 2016, which was partly allowed by the order of this Court dated 10.03.3016 and the matter has been remanded to the Assessing Officer for fresh consideration. The aforementioned aspects have to be taken into consideration by the third respondent, who has initiated proceedings under the Revenue Recovery Act.

4.In the light of the the above the impugned order is directed to be kept in abeyance and the petitioner is directed to submit their objections to the third respondent bringing the above facts to his notice and thereafter, the third respondent shall verify all the details from the fourth respondent and proceed in accordance with law.

The Writ Petition is disposed of on the above terms. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

Rpa

To

1. The Secretary to Government
   Department of Commercial
   Taxes and Registration
   State of Tamil Nadu
   Fort St. George,
   Chennai 600 009.

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3. The Assistant Commissioner (CT)
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   Ranipet, Vellore District

4. The Commercial Tax Officer
   SIPCOT Assessment Circle
   Ranipet, Vellore District.

+1cc to Mr.M.Md.Ibrahim Ali, Advocate, S.R.No.31186
+1cc to the Special Government Pleader(T), S.R.No.31504

W.P.No.19633 of 2016

AK(CO)
CA(22/06/2016)