IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.06.2016

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.20465 of 2016
and
W.M.P. No.17564 of 2016

M/s.M.M.Trading Co.,
rep by Proprietrix Smt.Harisha Begum,
No.72, Sembudoss Street,
Chennai-1. .. Petitioner

Vs.

The Commercial Tax Officer,
Broadway Assessment Circle,
Thambu Chetty Street,
Chennai-1. .. Respondent

The writ petition is filed under Article 226 of the Constitution of India praying for the issue of a writ of certiorari to call for the records on the file of the respondent in demand notice in CST No./67760/2011-12 dated 13.6.2016 and quash the same being invalid and violated the principles of natural justice and also without authority of law.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr. S.Kanmani Annamalai, AGP

ORDER

Heard Mr.D.Vijayakumar, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, accepting notice, for the respondent.

2 The petitioner, who is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Central Sales Tax Act, has filed this writ petition, challenging the demand notice issued by the respondent, demanding a sum of Rs.3,43,712/- being arrears of sales tax under the CST Act for the year 2011-12.

3 On receipt of the same, the petitioner submitted an objection on 14.6.2016 sent by the speed post on 15.6.2016. In the objection, the petitioner stated that he had been assessed

to tax for the year 2011-12 by order of assessment, dated 5.2.2014. After giving credit to the tax already paid and adjusted towards input tax credit, the petitioner was directed to pay the balance amount of Rs.12,059/-. The petitioner is said to have paid the said amount by a cheque bearing No.048373, dated 27.3.2014 drawn in Central Bank of India, Broadway Branch. However, the petitioner has stated in the objection that the TIN number with regard to the CST registration has been wrongly mentioned as 67760, whereas the petitioner's CST, TIN number is 67763. Further, the petitioner has requested that if any order has been passed, levying any tax on the petitioner after 5.2.2014, i.e., after the assessment order for the year 2011-12, he may be furnished copies. However, this representation is still pending with the authority and the petitioner apprehends that the respondent will enforce the said demand.

4 In the light of the above facts, there shall be a direction to the respondent to consider the petitioner's objection dated 14.6.2016 and intimate the petitioner as to the basis of demand dated 13.6.2016 within a period of two weeks from the date of receipt of a copy of this order. Till such order is communicated to the petitioner, the impugned demand shall be kept in abeyance. With the above directions, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

vvk

s/d-
Assistant Registrar(CS-VI)

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer,
Broadway Assessment Circle,
Thambu Chetty Street,
Chennai-1.

+ 1 cc to Mr.D.Vijayakumar, Advocate SR 33269

+ 1 cc to Spl.Govt.Pleader (Taxes) SR 33558

sks(co)
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