

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.27987 of 2016

&

WMP No.24147 of 2016

Mahesh Kumar V.K.

Prop:Gunasunder Enterprises

Mahe

... Petitioner

Vs.

The Deputy Tahsildar

Sub-Taluk Office

Mahe, Puducherry.

... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari, to call for the records on the files of the respondent herein in the distraint order dated 03.08.2016 of the respondent passed in Form No.1, distraint order (section 8 of the Puducherry Revenue Recovery Act 1970) and quash the same.

For Petitioner : Mr.P.Suresh

For Respondent : Mrs.D.Reena Iswariya
Additional Government Pleader
(Pondy)

सत्यमेव जयते
O R D E R

Heard Mr.P.Suresh, learned counsel appearing for the petitioner and Mrs.D.Reena Iswariya, learned Additional Government Pleader for the respondent. With the consent of the learned counsel appearing on either side, the Writ Petition itself is taken up for final disposal.

2.The petitioner, Proprietor of Gunasunder Enterprises, has come forward with this Writ Petition, for setting aside the distraint proceedings issued by the respondent for recovery of arrears of sales tax, as the petitioner is in arrears of sales tax for four assessment years.

3.The case of the petitioner is that as he has filed Appeals, no recovery proceedings can be initiated against them .

4.However, it is seen that the Appeal Petitions have been filed beyond the period of limitation and there is a delay in filing of all the four appeals. Though the petitioner might have the proof to show that he has effected pre-deposit at 12%, that by itself will not operate as stay of the assessment proceedings, since the petitioner's Appeal Petitions are yet to be entertained. Earlier also, the petitioner sought for similar relief in W.P.No.13666 of 2015 and the Writ Petition was dismissed by this Court by an order dated 30.04.2015.

5.In the light of the same, the prayer sought for cannot be granted and the Writ Petition is dismissed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

rpa

To

The Deputy Tahsildar
Sub-Taluk Office
Mahe, Puducherry.

+1cc to Mr.P.Suresh, Advocate, S.R.No.54966
+1cc to the Senior Government Pleader cum Senior Public
Prosecutor for Pondicherry, S.R.No.55199

W.P.No.27987 of 2016

SM(CO)
CA(01/11/2016)

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