

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.10.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.35861 of 2016

1 Tvl.Sumit Industries
No.17/16
Singanna Naicken Street
Chennai-1. ... Petitioner

Vs.

1 The Assistant Commissioner (CT)
Broadway Assessment Circle
Chennai ... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records on the file of the respondent in attachment notice CST No.69871 dated 04.10.2016 and quash the same.

For Petitioner : Ms.D.Naveena

For Respondent : Mr.K.Venkatesh, Government Advocate

ORDER

Heard Ms.D.Naveena, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate, who accepts notice for the respondent and with the consent of parties, the writ petition itself is taken up for final disposal.

2. The petitioner challenges the notice of demand calling upon them to pay Rs.65,638/- being the arrears of tax and penalty for the assessment year 2011-12, under the Central Sales Tax Act, 1956. This demand is consequent upon rejection of the petitioner's request for grant of 'C' Form declaration in respect of certain transactions. The assessment was completed by order dated 26.3.2015, which was subsequently revised by order dated 31.08.2015. The petitioner filed an application for rectification, requesting to drop the revision of assessment. This was rejected by order dated 12.09.2016.

3. The learned counsel for the petitioner would submit that the petitioner has received the order dated 12.09.2016 only on 21.09.2016 and they have got time to file an appeal till 21.10.2016 and in the meantime, the impugned notice has been issued.

4. Considering the facts, this Court is of the view that the respondent should not take any coercive action for recovery of tax and penalty within the appeal period or otherwise, the appeal remedy itself would become meaningless. Therefore, the impugned demand notice shall remain stayed for a period of six weeks from the date of receipt of a copy of this order. Within such time, the petitioner is entitled to move for appropriate interim orders before the appellate authority, provided the appeal is filed within the period of limitation.

5. The writ petition is disposed of accordingly. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT)
Broadway Assessment Circle
Chennai.

+1cc to Mr.Adithya Reddy, Advocate sr.57845
+1cc to the Special Government Pleader Sr.58146

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srg 07/10/2016