

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 29.12.2016

CORAM

THE HONOURABLE Mr.JUSTICE S.VAIDYANATHAN

WP.No.44792 of 2016 and
WMP.Nos.38626 and 38627 of 2016

Siemens Ltd,
Represented by its Manager,
Miss.G.Vasanthi,
No.272/668,
Seethakathi Business Centre,
Anna Salai,
Chennai - 600 006.

... Petitioner

..Vs..

1.The Assistant Commissioner (CT)
Nungambakkam Assessment Circle,
No.88, Mayor Ramanathan Road,
Chennai - 600 031.

2.The Appellate Deputy Commissioner (CT),
(Central),
PAPJM Buildings,
3rd Floor,
No.34, Greams Road,
Egmore, Chennai - 600 006.

3.The Joint Commissioner (CT) (Chennai),
PAPJM Buildings,
4th Floor,
No.34, Greams Road,
Egmore, Chennai - 600 006.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for a writ of Certiorarified Mandamus, to call for the records of the case from the file of the first respondent herein, quash the impugned notice of the first respondent in TIN/33020460006/2007-08, 2008-09, 2010-11 to 2012-13, CST/59018/2006-07 to 2013-14 dated 22.12.2016 (served on 23.12.2016), direct the second respondent to hear the appeals expeditiously.

For Petitioner : Mr.R.Venkatraman,
Senior Counsel
for M/s.Lakshmi Sriram
For Respondents: Mr.Kanmani Annamalai

ORDER

By consent, the Writ Petition itself is taken up for final disposal.

2. Seeking to quash the impugned notice of the first respondent in TIN/33020460006/2007-08, 2008-09, 2010-11 to 2012-13, CST/59018/2006-07 to 2013-14 dated 22.12.2016 (served on 23.12.2016) and to direct the second respondent to hear the appeals expeditiously, the present writ petition came to be filed.

3. The petitioner was a dealer registered on the files of the 1st respondent under the erstwhile Tamil Nadu General Sales Tax Act, 1959 and the Central Sales Tax Act, 1956. The petitioner had been filing returns regularly. While so, after having verified the records of the petitioner, the 1st respondent issued notices in respect of the assessment years in question and ultimately proceeded to pass the final assessment orders. Aggrieved by the said orders, the petitioner preferred appeals which are now pending before the 2nd respondent and there were conditional orders of stay in favour of the petitioner. The petitioner in pursuance of the orders in modification of the original orders of interim stay, furnished bank guarantees. According to the petitioner, the orders of interim stay had already expired. The appeals were not immediately taken up for hearing until 2014 on account of administrative reasons and the rescheduling of jurisdiction of the authority. Thereafter, the appeals were renumbered and taken up for hearing. Now, the grievance of the petitioner is that pending appeals, arrears of tax are sought to be recovered by way of impugned notices. Hence, challenging the same, the writ petition is filed.

4. Heard both sides and also perused the records carefully.

5. The learned counsel for the petitioner would submit that the appeals are pending before the second respondent. At this stage, the impugned notice is issued.

6. In view of the above, the impugned notice is set aside and the petitioner is directed to revive the bank guarantees within two weeks from today for a further period of six months and in the meanwhile the appellate authority is directed to hear the appeal and dispose of the same. Pending pronouncement of

the order in the appeals, there shall be no recovery proceedings.

7.The writ petition is disposed of with the above directions. No costs. Consequently, connected MPs are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

tsi/aeb

To

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PAPJM Buildings,
4th Floor,
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Egmore, Chennai - 600 006

+1 cc to M/s.Lakshmi Sriram Advocate sr 76463
+1 cc to the Special Government Pleader (Taxes)
High Court Madras sr 76465

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nml(co)
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