

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.06.2016

CORAM

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

W.P.No.36271 of 2003

Medi Instruments (Pvt) Ltd.,
N.30, SIDCO Industrial Estate,
III Phase,
Hosur-635 126 ... Petitioner

Vs.

The Commercial Tax Officer,
Hosur North Assessment Circle,
Hosur. ... Respondent

Both these writ petitions are filed under Article 226 of the Constitution of India praying for the issue of a writ of certiorari to call for the records of the case on the file of the respondent herein relating to the petitioner in ROC 1834/2003/A3 dated 24.7.2003 issued under Section 9(2) of the Central Sales Tax Act 1956 read with Tamil Nadu General Sales Tax Act, 1959 and quash the same.

For Petitioner : Ms.Lakshmi Sriram

For Respondent : Mr.S.Kanmani Annamalai, AGP

सत्यमेव जयते
ORDER

Heard Ms.Lakshmi Sriram, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent.

2 The petitioner, who is admittedly an absconding defaulter and has not paid sales tax dues, which resulted in distraint proceedings being initiated by the respondent, has rushed to this court and filed this writ petition, praying to quash the distraint notice and requesting the respondent to re-work the tax liable since in respect of the assessment years 1995-96 and 1996-97, the appellate authority has waived the penalty. Therefore, the petitioner would submit that their

liability towards tax and penalty would be only Rs.3,70,854/-. The petitioner had also requested for clearance of the amount in installments.

3 In the light of the demand made by the petitioner, there shall be a direction to the respondent to issue a notice to the petitioner asking them to appear in person and file an undertaking as to within what time, they will clear the entire arrears. If such an undertaking is filed, then the respondent may consider the same and grant the petitioner eight installments to enable them to clear the entire dues. However, if the petitioner does not respond to the notice issued by the respondent, it is open to the respondent to proceed against the petitioner in accordance with law. The writ petition is disposed of accordingly. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

vvk
To
The Commercial Tax Officer,
Hosur North Assessment Circle,
Hosur.

+1 cc to Special Government pleader (Taxes)
sr.33345/16
+1 cc to Ms.Lakshmi Sriram Advocate sr.33434/16

सत्यमेव जयते

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