

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.6.2016

CORAM

THE HONOURABLE MR.JUSTICE **T.S.SIVAGNANAM**

W.P.No.27832 of 2004
and
W.P.M.P.No.33844 of 2004

Selvarani Cotton Mills(P) Ltd.,
(Formerly GTV Spinners Ltd),
rep.by its Manager,
L.Sethuraman

... Petitioner

vs.

1.Asst.Commissioner,
Commercial & Sales TAX,
Commercial Sales Tax Office,
Udumalpet Circle, Pollachi Taluk,
Coimbatore District.

2.Commercial Sales Tax Officer,
Commercial Sales Tax Office,
Udumalpet(South), Pollachi Taluk,
Coimbatore District

.... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records and quash the proceedings bearing Notice by the 2nd respondent dated 17.9.2004 and signed 20.09.2004, baring Reference 2341949/20022-03 caused to the petitioner and quash the same.

For Petitioner : Mr.C.N.Niranjan

For Respondents : Mrs.S.Kanmani Annamalai,A.G.P.

ORDER

Heard Mr.C.N.Nianjan, learned counsel appearing for the petitioner and Mrs.S.Kanmani Annamalai, learned Additional Government Pleader for the respondents.

2. The petitioner has filed this writ petition challenging a demand-cum-attachment notice served on them for recovery of the Sales Tax arrears for the assessment year 2002-03.

3. Admittedly, the petitioner has been declared as a sick industrial company and a scheme of rehabilitation has been framed by the BIFR. It is not known as to what is the present state of affairs. In any event, the impugned notice is remained stayed from 2004 and it will not be equitable to disturb the status-quo. Therefore the impugned notice is quashed, leaving it open to the respondent department to proceed in accordance with law, if still arrears have not been recovered.

4. The writ petition is disposed of accordingly. No costs. Connected miscellaneous petition is closed.

Index:Yes

Internet:Yes/No

To

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Commercial Sales Tax Office,
Udumalpet Circle, Pollachi Taluk,
Coimbatore District.
- 2.Commercial Sales Tax Officer,
Commercial Sales Tax Office,
Udumalpet(South), Pollachi Taluk,
Coimbatore District

T.S.SIVAGNANAM,J.

msk

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