



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.12.2016

CORAM:

THE HONOURABLE Mr.JUSTICE S.VAIDYANATHAN

W.P.(MD)No.24117 of 2016

and W.M.P.(MD)Nos.17409 and 17410 of 2016

WEB COPY

Sangu Chakra Hotels Pvt.Ltd.,
Rep.by its Managing Director,
No.4D, Collector's Office Road,
Cantonment,
Tiruchirappalli 620 001.

... Petitioner

Vs.

The Assistant Commissioner (CT),
Woraiyur Assessment Circle,
Court Complex,
Tiruchirappalli 620 001.

... Respondent

PRAYER: Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the respondent in its impugned proceedings made in L.000634/2014-15 dated 27.09.2016 and quash the same.

For Petitioner : Mr.R.Hemalatha

For Respondent : Mr.R.Karthikeyan, AGP

O R D E R

The petitioner seeks to quash the impugned proceedings in L.000634/2014-15 dated 27.09.2016.

2.Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent.

3.The case of the petitioner is that the petitioner is running a hotel namely, Sangu Chakra Hotels Pvt.Ltd and registered under the provisions of Tamil Nadu Tax on Luxurious Act, 1981 in L.000634 . On 10.08.2015 a surprise inspection was conducted by the Enforcement Wing Officials at the petitioner's hotel, alleging that there was lesser room rents, tariff rates adopted and thereby issued an arrears of tax demand notice in L.000634/20/2014-15 on 05.02.2016 stating that taxable turnover was short reported and luxury tax was also not paid. An objection dated 24.02.2016 to that effect has also been sent to the respondent. However, finally, on 27.09.2016 the respondent issued a arrears of demand notice in L.000634/2014-15 to the petitioner. As against the same, the present Writ petition has been filed.

4.The learned counsel for the petitioner submitted that the



petitioner has already deposited Rs.22 lakhs on 28.11.2016.

5.The learned Additional Government Pleader appearing for the respondent submitted that as against the impugned order, an appeal remedy is available to the petitioner within a period of 90 days.

6.The learned counsel for the petitioner submitted that the petitioner has not preferred any appeal, however, the petitioner has already deposited more than 50% of the amount and hence, no further demand should be made till the final decision is taken in the appeal. He further submitted that balance amount if any, the same shall be decided only in the appeal.

7.In view of the above, without any further demand, the Appellate Authority shall entertain an appeal and after hearing all the parties concerned and decide the appeal on merits and in accordance with law, within a period of 3 months from the date of filing of the appeal. The Writ petition is disposed of accordingly. No costs. Consequently, connected W.M.Ps.are closed.

Sd/-

Assistant Registrar(Writs)

/True Copy/

Sub Assistant Registrar

To
The Assistant Commissioner (CT),
Woraiyur Assessment Circle,
Court Complex,
Tiruchirappalli 620 001.

+1cc to M/s.R.Hemalatha Advocate In Sr.NO.81304
+1cc to M/s.Special Government Pleader Sr.No.81169.

Nbj
js/cm/msa/2p-4c/06.02.2017

W.P. (MD) No.24117 of 2016
16.12.2016