IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.5308 & 5309 of 2017
and
W.M.P.No.5615 to 5622 of 2017

TVL. Ambi Ply Panels and Doors
Represented by shri.G.Madan Kumar, Managing Partner,
40/173 Reeba Complex,
Near Main Market, Kotagiri. ...Petitioner
(in WP.No.5308 of 2017)

TVL. The Veera Silver Frames,
Represented by shri V.Veera Rajendran, Managing partner,
40/159, Reeba complex,
Near Main Market- Kotagiri. ...Petitioner
(in WP.No.5309 of 2017)

Vs.

1.The Commercial Tax Officer (FAC)
Kotagiri.

2.The Deputy Commercial Tax Officer,
Commercial Tax Office,
Coimbatore. ...Respondents
(in WP Nos.5308 & 5309 of 2017)

Prayer :

Writ Petition No.5308 of 2017 filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the order of the 1st respondent in CST No.342681/2007-2008 dated 30.06.2011 and quashing the same and consequently quash the attachment notice dated 30.01.2017 in Ref.Pdl No.1/2016/A3 issued by the 1st respondent to the petitioner's bank.

Writ Petition No.5309 of 2017 filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the order of the 1st respondent in CST No.342710/2007-2008 dated 28.06.2011 and quashing the same and consequently quash the attachment notice dated 30.01.2017 in

Ref.Pdl No.1/2016/A3 issued by the 1st respondent to the petitioner's bank.

For Petitioner : Mr.Aditya Reddy for oMr.S.Durairaj

For Respondents : Mr.K.Venkatesh Government Advocate. (in WP Nos.5308 & 5309 of 2017)

C O M M O N O R D E R

Both these writ petitions are filed challenging the recovery notice only on the ground that the same came to be passed, while the application filed by the petitioner seeking for rectification is still pending for consideration.

2. Heard both sides.

3. It is seen that as against the order of assessment passed in respect of assessment year 2007-2008, both these petitioners filed rectification petitions on 12.11.2011 by enclosing certain C-forms and it is stated that those petitions are still pending.

4. The learned Government Advocate for the respondents, based on instructions, submitted that those rectification petitions are yet to be disposed of.

5. When such being the factual position, I do not think that the impugned recovery proceedings can be allowed to proceed further till an order is passed in the rectification petitions. Needless to say, that it is for the Assessing officer to consider the claim of the petitioners in the rectification petitions on its own merits and in accordance with law, as this Court is not expressing any view on such claim. Therefore, both the writ petitions are disposed of, only with a direction to the Assessing officer to consider those rectification petitions filed on 12.11.2011 and pass orders on the same on merits and in accordance with law, within a period of three weeks from the date of receipt of a copy of this order, after giving due opportunity of hearing to the petitioner as well. Till such order is passed, the impugned proceedings shall be kept in abeyance. No costs. Consequently connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

mk

To

1. The Commercial Tax Officer (FAC)
   Kotagiri.

2. The Deputy Commercial Tax Officer,
   Commercial Tax Officer,
   Coimbatore.

+2ccs to the Special Government Pleader (Taxes) Sr. 41495

+1cc to Mr.S.Dorairaj, Advocate Sr. 41541

W.P.Nos.5308 & 5309 of 2017

KK(CO)
VR(21/06/2017)