IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.11.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.30340 of 2017
and
W.M.P.No.35411 & 35414 of 2018

RBL Hotels Private Limited
(Formerly known as Lebara Hotels Private Limited)
No. 309, Rajiv Gandhi Salai,
Old Mahabalipuram Road, Sholinganallur,
Chennai – 600 119
Represented by its
Authorized Signatory Mr.N.Krishnan ... Petitioner

vs.

1. Assistant Commissioner (Commercial Taxes),
   Kelambakkam, Assessment Circle,
   Plot No. 141, Burma Colony, 3rd floor,
   First Main Road, Perungudi
   Chennai – 600 096.

2. Appellate Deputy Commissioner of
   Commercial Taxes, Chennai (East),
   Greams Road,
   Chennai - 600006 ... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the Notice dated 17.10.2018 in File No. TNLH no.

7550/2015-16 and File No.TNLH no.7550/2016-17 issued by the first respondent, and quash the same, and forbear the first respondent from collecting any Luxury Taxi for the Assessment Years 2015-16 and 2016-17 under the Tamil Nadu Tax on Luxuries Act, 1981 in furtherance to Notice dated 17.10.2018 in File No. TNLH no. 7550/2015-16 and File No.TNLH No.7550/2016-17.

For Petitioner : Mr.Karthik Sundaram for
M/s.Fox Mandal and Associates

For Respondents : Mr.V.Haribabu
Additional Government Pleader

ORDER

The petitioner is aggrieved against the notice of demand dated 17.10.2018, demanding the payment of tax for the assessment year 2015-16 and 2016-17.

2. The main grievance of the petitioner before this Court is that the impugned demand cannot be made when the petitioner has challenged the order of assessment by way of appeal and the Appellate Authority has also reserved the matter for orders. Thus, this Court while entertaining the writ petition on 16.11.2018,

directed the learned Additional Government Pleader to verify whether the Appellate Authority has reserved the appeals for orders as claimed by the petitioner, also granted an interim relief in favour of the petitioner by directing the respondents not to take any coercive steps against the petitioner, in the meantime.

3. Accordingly, the matter is listed today for further hearing. It is represented by both sides that the Appellate Authority, by order dated 30.10.2018, set aside the impugned orders of assessment and remitted the matter back to the Assessing Officer to pass fresh orders by affording an opportunity of personal hearing to the petitioner. Copies of the said order passed by the Appellate Authority are also produced. Thus, the learned Additional Government Pleader submitted that the impugned demand notice does not survive any more.

4. Considering the above stated facts and circumstances and in view of the submissions made by the learned Additional Government Pleader that the impugned demand does not survive in view of the order passed by the Appellate Authority as stated supra,

K.RAVICHANDRABAABU,J.

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this Writ Petition is closed as no further order is required. No costs. Consequently, connected miscellaneous petitions are closed.

20.11.2018

Speaking/Non-speaking order
Index: Yes/No
sni

To

1. Assistant Commissioner (Commercial Taxes),
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