IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.12.2017

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No. 33330 of 2017
and
W.M.P.No.36773 of 2017

M/s.Ashok Leyland Finance Ltd.,
A Division of Industrial Bank Ltd.,
Old No.115, 116 New No:34, G N Chetty
Road, T.Nagar, Chennai 600 017. ...Petitioner

Vs.

1.The Assistant Commissioner (CT)
Kotturpuram Assessment Circle,
Chennai 600 028.

2.The Secretary
Tamil Nadu Sales Tax Appellate Tribunal
(Main Bench), City Civil Court, Building,
Chennai. ...Respondents

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, calling for the records of the petitioner on the files of the first respondent herein in TNGST 0860502/1999-2000 and to quash the impugned notice dated 29.11.2017 as premature and the same is per se illegal in the eye of law.

For Petitioner : M/s.D.Naveena for
M/s. Adhithya Reddy

For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mrs.D.Naveena, the learned counsel appearing for the petitioner and Mr.K.Venkatesh, the learned Government Advocate, accepting notice on behalf of the respondents. With consent on either side, the Writ Petition is taken up for disposal.

2. The petitioner is aggrieved by a notice issued by the Assessing Officer, dated 29.11.2017, directing the

petitioner to appear for personal hearing, based on the order of remand passed by the Appellate Deputy Commissioner (CT), Chennai (East), in A.P.Nos.53 and 57 of 2014, dated 20.05.2016.

3. The petitioner has filed an Appeal before the Sales Tax Appellate Tribunal, challenging the order of remand passed by the Appellate Deputy Commissioner (CT), and therefore, would state that the Assessing Officer should not re-open the assessment, as the matter, is sub judice before the STAT.

4. When the case came up for hearing on 20.12.2017, the learned Government Advocate was directed to get instructions from the Assessing Officer. Today, when the case was taken up for hearing, the learned Government Advocate submits that the Assessing Officer was unaware of the fact that the petitioner's Appeal Petition is pending before the Tribunal and now, that the respondent is aware that the Appeal is before the Tribunal, he would not proceed further, pursuant to the impugned notice.

5. In the light of the above submission, the impugned notice shall be kept in abeyance till the Appeal Petition filed by the petitioner/assessee in T.A.No. 15 of 2017 is heard and decided/disposed of by the Tamil Nadu Sales Tax Appellate Tribunal, (Main Bench), Chennai.

6. In the result, the Writ Petition is allowed on the above terms. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

dna/ sd

To

1.The Assistant Commissioner (CT)
Kotturpuram Assessment Circle,
Chennai 600 028.

2.The Secretary
Tamil Nadu Sales Tax Appellate Tribunal,
(Main Bench), City Civil Court, Building,
Chennai.

+1cc to Mr.Adhithya Reddy, Advocate, S.R.No.92573

+1cc to the Special Government Pleader, S.R.No.92423

Writ Petition No. 33330 of 2017

abr (03/02/2018)