

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.14362 of 2017

and

W.M.P.No.15582 of 2017

M/s. Alkraft Thermo Technologies Pvt. Ltd,
Rep by its General Manager - Finance,
P.Sirajudeen, 35-A & B/1,
Ambattur Industrial Estate,
Chennai-58

.. Petitioner

Vs.

The Assistant Commissioner(CT),
Pattaravakkam Assessment Circle,
No.127, 2nd Floor, Yadhaval Street,
Padi, Chennai -50.

.. Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned recovery notice dated 02.06.2017 bearing reference CST No.651756/2010-11 issued by the respondent and quash the same and consequently direct the respondent to pass a Revised Assessment Order for the Assessment Year CST 2010-2011 based on the petitioner's representation dated 06.07.2015 by affording an opportunity of personal hearing for making additional submission.

For Petitioner : Mr.C.Saravanan

For Respondents : Mr.K.Venkatesh

Government Advocate

O R D E R

Mr.K.Venkatesh, learned Government Advocate takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved by the recovery notice dated 02.06.2017 and consequently they seek for a direction to the respondent to pass revised assessment order, based on their

representation dated 06.07.2015.

3. Heard both sides.

4. It is seen that in respect of assessment year 2010-2011, the Assessing Authority passed an order of assessment dated 27.02.2015, imposing the tax liability at Rs.1,60,38,060/- and after adjusting the tax already paid, he arrived at the balance tax payable as Rs.1,30,80,596/-. However, the petitioner later produced some sets of C forms and F forms before the Assessing Authority on 06.07.2015 and however thereafter the Assessing Authority has not passed the revised order of assessment based on the above said forms furnished by the petitioner pursuant to the order of assessment. Hence, the petitioner made a representation on 02.06.2017 immediately after receipt of the impugned demand notice. In the said representation, the petitioner requested the Assessing Officer to revise the assessment based on the forms already submitted by them. It is not in dispute that the said representation preceded by furnishing of the forms as stated supra, is still pending.

5. The learned Government Advocate, based on instructions, submitted that the Assessing Authority will pass the revised order of assessment based on the representation dated 02.06.2017, within a period of three weeks.

6. Since it is stated by the respondent that the revised order of assessment will be passed within a period of three weeks, I do not think that the petitioner can have any grievance. However, it is for the respondent to keep the impugned demand notice in abeyance pending passing of revised assessment order. The writ petition is disposed of, accordingly. No costs. Consequently, connected miscellaneous petition is closed.

सत्यमेव जयते
-s/d-

Assistant Registrar(CSII)

True Copy

Sub-Assistant Registrar

mk

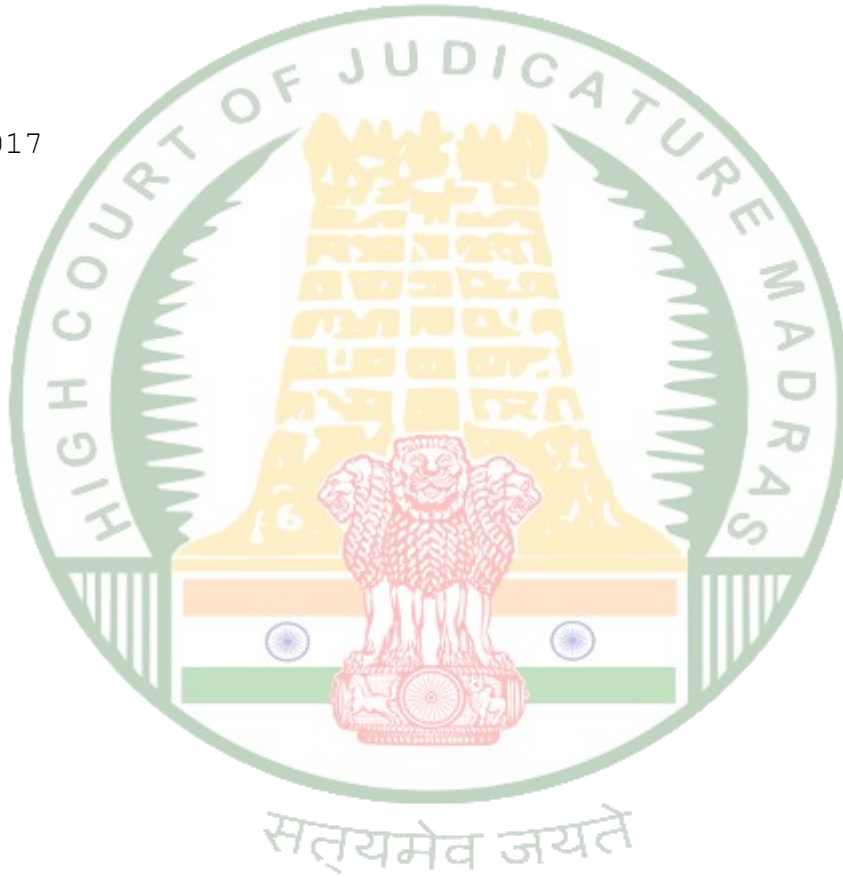
To

The Assistant Commissioner (CT),
Pattaravakkam Assessment Circle,
No.127, 2nd Floor, Yadhaval Street,
Padi, Chennai -50.

+1 cc to the Special Government Pleader Taxes sr 40957
+1 cc to M/s.C.Saravanan Advocate sr 41057

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