

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.10.2017

Coram:

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

W.P.No.20591 of 2007

and

W.P.M.P.No.2 of 2007

M/s. C. Thufail Ahmed & Co.,
Rep. by its Managing Partner,
Mr. C. Abdul Wahab
No. 45, Gudiyatham Road,
Pernampet (West)
Vellore District.

....Petitioner

Versus

The Deputy Commercial Tax Officer,
Gudiyatham West,
Vellore District.
Respondent

...

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari to call for the records of the respondent dated 14.05.2007 in Na.Ka.A3 445/1998, quash the same.

For Petitioner : Mr. K. Mahendran
for
M/s. Mcgan Law Firm

For Respondent : Mr. S. Kanmani Annamalai,
Addl. Govt. Pleader (Taxes)

O R D E R

सत्यमेव जयते

Heard Mr. K. Mahendran, the learned counsel appearing for the petitioner and Mr. S. Kanmani Annamalai, the learned Additional Government Pleader appearing on behalf of the respondent.

2. The petitioner has filed this writ petition challenging a notice issued by the respondent proposing to bring the petitioner's immovable property for sale for recovering of the Sales Tax Arrears for the assessment years i.e., 1989-90, 1991-92 and 1992-93.

3. On receipt of the distraint order under Section 8 of the Tamil Nadu General Sales Tax Act, the petitioner has sent a representation through his counsel on 11.03.2007 requesting that they

may be provided with the details as to how the amount has been arrived at in the distraint notice since the matter pertains to assessments ranging from 14 to 16 years back.

4. Though such representation has been submitted, no details were furnished and respondent proposed to bring the petitioner's property for sale. Challenging the same, the petitioner had filed the present writ petition. At the time when the writ petition was admitted, an order of interim Stay was granted subject to the condition that the petitioner pays a sum of Rs.25,646/-. This condition has been complied with by the petitioner. Therefore, this Court deems it appropriate that the writ petition be disposed of with necessary direction.

5. Accordingly, this Writ Petition stands disposed of by directing the respondent to furnish the required details by calling upon the petitioner to appear in person before the respondent, if the case has not already been settled and after affording an opportunity of personal hearing, proceed in accordance with law. This direction is subject to the condition that the case has not been settled under the Samadhan Scheme. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

mrr

To

The Deputy Commercial Tax Officer,
Gudiyatham West,
Vellore District.

+1 CC to Special Government Pleader,
SR.No.75199

CO-PVS

ths : 17.11.2017

W.P.No.20591 of 2007 and
W.P.M.P.No.2 of 2007