IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.06.2017

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THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.15331 of 2017
and
WMP No.16622 of 2017

M/s.Florind Uppers Pvt. Limited
Represented by its Director
III Floor, Maskur, No.1, Krishnamma Road,
Nungambakkam, Chennai-34. ... Petitioner

Vs.

1. The Assistant Commissioner (CT)
Nungambakkam Assessment Circle
Chennai-600 034.

2. The Joint Commissioner (CT)
Chennai (Central) ... Respondents

Prayer:

Writ petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the notice of the 1st respondent in TIN No.33170461524/2010-11 dated 31.05.2017 and quashing the same and consequently, directing the 1st respondent to refrain from taking any coercive recovery measures till the 2nd respondent disposes of the revision petition dated 04.06.2017 filed by the petitioner.

For Petitioner: Mr.Adithya Reddy
For Respondents: Mr.K.Venkatesh
learned Government Advocate.

O R D E R

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

2. The petitioner is aggrieved by the demand notice dated 31.05.2017 issued in respect of the assessment year 2010-2011.

3. Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondents.

4. It is seen that an order of assessment dated 31.08.2015 was passed by the Assessing Officer in respect of the assessment year 2010-2011. It is further seen that as against the said order, the petitioner filed an application under Section 84 of the Tamil Nadu Value Added Tax, Act, 2006 on 07.10.2015 claiming that there was some calculation mistake. The said application was rejected by the Assessing Officer on 02.05.2017 and the said order was communicated to the petitioner on 10.05.2017. Immediately, within a period of 30 days, the petitioner preferred a revision before the second respondent dated 04.06.2017, which was acknowledged by the second respondent on 07.06.2017. When such revision is pending before the second respondent and even before expiry of such period of filing revision, the present impugned notice was issued to the petitioner calling upon them to pay the tax due pursuant to the order of assessment, confirmed by the order passed in revision under Section 84 of the TNVAT Act.

5. The only grievance of the petitioner before this Court is that when they have already approached the second respondent by way of a revision as against the order of assessment and the order passed under Section 84 of the said Act and such revision was filed in time, the first respondent is not justified in issuing the impugned notice.

6. The learned Government Advocate is not disputing the fact that the revision is pending before the second respondent and the same was filed in time.

7. Therefore, it is for the second respondent to consider the said revision and pass appropriate orders on merits and in accordance with law. Consequently, this writ petition is disposed of, only with a direction to the second respondent to take up the revision filed by the petitioner and dispose of the

same on merits and in accordance with law, after giving due opportunity of hearing to the petitioner within a period of four weeks from the date of receipt of a copy of this order. Till an order is passed by the second respondent, the impugned notice shall be kept in abeyance. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

mk

To

1. The Assistant Commissioner (CT)
Nungambakkam Assessment Circle
Chennai-600 034.

2. The Joint Commissioner (CT)
Chennai (Central)

+1cc to Mr.Adithiya Reddy, Advocate, S.R.No.42945
+1cc to the Government Pleader, S.R.No.43066

W.P.No.15331 of 2017

AD(CO)
RS(21/06/2017)