

In the High Court of Judicature at Madras
Dated : 07.11.2017
Coram
The Honourable Mr.Justice T.S.SIVAGNANAM
W.P.No.26082 of 2017 & WMP.No.27702 of 2017

M/s.Empee Distilleries Ltd., rep.
by its Chairman M.P.Purushothaman

...Petitioner

Vs

- 1.The Commissioner of Commercial
Taxes, Government of Tamil Nadu,
Chepauk, Chennai-5.
- 2.The Joint Commissioner, Commercial
Taxes CT, Large Tax Payers Unit,
Chennai-8.
- 3.The Deputy Commissioner
(Commercial Taxes CT-I), Large
Tax Payers Unit No.34,
Marshall's Road, Chennai-8.
- 4.The Tamil Nadu State Marketing
Corporation Ltd. rep. by its Managing
Director (TASMAC), 4th Floor,
CMDA Tower-II, Gandhi Irwin Bridge
Road, Egmore, Chennai-8.
- 5.The Branch Manager, State Bank of
India, Egmore High Road Branch,
Chennai-8.
- 6.The Branch Manager, Andhra Bank,
Mount Road Branch, Chennai-2.

...Respondents

PETITION under Article 226 of The Constitution of India
praying for the issuance a Writ of Certiorarified Mandamus to
call for the records of the third respondent by his proceedings
pertaining to the Notice in Form U dated 26.9.2017 in TIN
No.33980640189/2017-18 for the return month of August 2017,
quash the same and direct respondents 1 to 3 to grant 10 months
time to the petitioner to pay the present VAT arrears and
interest for the total sum of Rs.37,14,00,243/- (Rupees Thirty
Seven Crores Fourteen Lakhs Two Hundred Forty Three Only).

For Petitioner : Mr.P.Bakiyaraj
For Respondents 1 to 3 : Mrs.Narmadha
Sampath, SGP
For Respondent-4 : Mr.K.Satishkumar
For Respondents 5 & 6 : No appearance

ORDER

Heard the learned counsel on either side.

2. The petitioner has filed this writ petition challenging the garnishee notice issued by the Commercial Taxes Department and for a consequential direction.

3. This is the second time the petitioner is before this Court. Earlier, the petitioner filed W.P.No.24657 of 2017, in which, an identical relief was sought, for the earlier period and the said writ petition was disposed of on 14.9.2017 directing the petitioner to pay arrears of sales tax in five equal monthly instalments. As against the order dated 14.9.2017, respondents 1 to 3 preferred an appeal in W.A.No.1295 of 2017, which was heard by the Hon'ble Division Bench of this Court and after hearing the Government and the petitioner herein, which was impleaded as the first respondent, the said writ appeal was allowed by judgment dated 06.11.2017, in and by which, the order dated 14.9.2017 was set aside by the Hon'ble Division Bench. Therefore, the relief sought for in this writ petition has to be necessarily rejected.

4. The learned Special Government Pleader appearing for respondents 1 to 3 submits that as against the interim order granted by this Court in this writ petition on 13.10.2017, they preferred a writ appeal, which is to be listed before the Hon'ble Division Bench shortly.

5. In the light of the above judgment of the Hon'ble Division Bench of this Court in W.A.No.1295 of 2017 dated 06.11.2017, the relief sought for in this writ petition cannot be granted.

6. Accordingly, the writ petition is dismissed. No costs. Consequently, the connected WMP is also dismissed.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

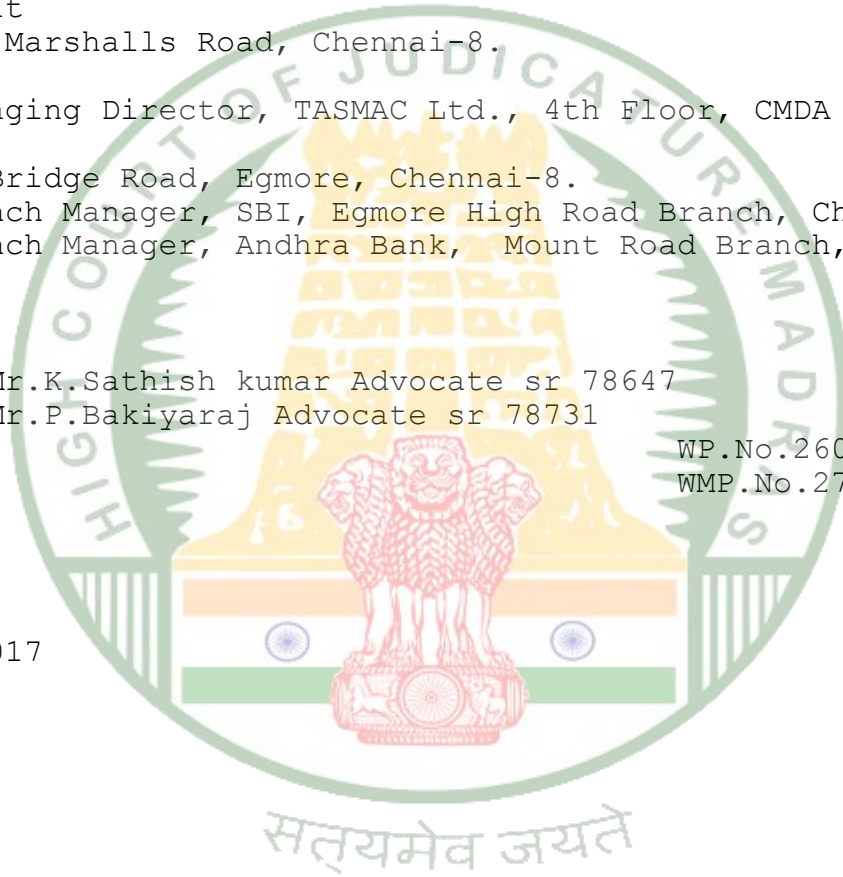
To

- 1.The Commissioner of Commercial Taxes, Government of Tamil Nadu,
Chepauk, Chennai-5.
- 2.The Joint Commissioner, Commercial Taxes CT, Large Tax Payers
Unit,
Chennai-8.
- 3.The Deputy Commissioner (Commercial Taxes CT-I), Large Tax
Payers Unit
No.34, Marshalls Road, Chennai-8.
- 4.The Managing Director, TASMAL Ltd., 4th Floor, CMDA Tower-II,
Gandhi
Irwin Bridge Road, Egmore, Chennai-8.
- 5.The Branch Manager, SBI, Egmore High Road Branch, Chennai-8.
- 6.The Branch Manager, Andhra Bank, Mount Road Branch, Chennai-2.

+1 cc to Mr.K.Sathish kumar Advocate sr 78647
+1 cc to Mr.P.Bakiyaraj Advocate sr 78731

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WMP.No.27702 of 2017

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