IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.20229 of 2004

Tvl.S.P.International,
No.29, Rajasekaran Road,
Mylapore,
Chennai - 600 004. ...Petitioner

Vs.

Commercial Tax Officer,
Ice House Assessment Circle,
46, Greenways Road,
Chennai - 600 028. ...Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a WRIT OF CERTIORARI to call for the records of the respondent in his proceedings RC/1934/97/A3 dated 02.07.2004 and quash the same.

For Petitioner : Mr.P.Sudhakar for M/s.Chandran

For Respondent : Mr.K.Venkatesh, Government Advocate.

O R D E R

Heard Mr.P.Sudhakar, learned counsel for M/s.Chandran, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent.

2.The petitioner has filed this writ petition challenging the notice issued by the respondent/Assessing Officer, calling upon the petition to pay the penalty amount of Rs.1,25,230/- (Rupees One lakh twenty five thousand two hundred and thirty only) levied under Section 12(3)(b)(1) of the Tamil Nadu General Sales Tax Act, 1959 for the year 1995-96, on the ground that there is no order of stay granted by the Tamil Nadu Taxation Special Tribunal in the appeal filed by the petitioner against the assessment. At the time when the writ petition was admitted, an order of interim stay was granted, which was also made absolute on 26.07.2006.

3. The learned counsel for the petitioner is unable to state as to whether the appeal before the Tamil Nadu Taxation Special Tribunal, Chennai has been disposed of or not.

4.The learned Government Advocate appearing for the respondent also does not have any instructions.

5. Considering the fact that the writ petition is of the year 2004, this Court does not propose to keep the matter pending, but would dispose of the writ petition with an observation that if the appeal is still pending before the Tribunal, the stay will continue to operate in favour of the petitioner and the petitioner shall abide by the orders of the Tribunal. In the event, the appeal has already been disposed of by the Tribunal, the petitioner is at liberty to workout their rights in the manner known to law. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

abr/vsm

To

Commercial Tax Officer,
Ice House Assessment Circle,
46, Greenways Road,
Chennai - 600 028.

+1cc to M/s.Chandran Karuppiah, Advocate, S.R.No. 49155

+1cc to the Government Pleader, S.R.No. 49134

W.P.No.20229 of 2004

AR IV
PSI 29.07.2017