IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.7309 of 2004
and
W.P.M.P.No.8631 of 2004

Tvl. Chummy Printers,
Represented by its Proprietrix S.Maheswari,
23/3, Arcot Road,
Vellore. ...Petitioner

Vs.

The Commercial Tax Officer,
Vellore Rural Assessment Circle,
CT Buildings, Fort Rround,
Vellore- 1 ...Respondent

Prayer: The writ 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 TNGST No.4320991/2000-01 dated __.03.2004 and quash the same as illegal, arbitrary and against the principles of natural justice and pass further orders.

For Petitioner : Mr.K.Soundararajan

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

O R D E R

Heard Mr.K.Soundararajan, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondent. With the consent on either side, the Writ Petition itself is taken for final disposal.

2. The petitioner has challenged this writ petition challenging the Demand Notice, dated 03.03.2004, demanding a sum of Rs.1,74,962/-, as being the tax imposed, pursuant to the order of assessment, dated 30.07.2003, for the year 2000-2001 under the provisions of Tamil Nadu General Sales Tax Act 1959 (TNGST Act). As against the said assessment order, the petitioner has preferred an Original Petition before the Tamil

Nadu Taxation Special Tribunal at Chennai under section 7 of the TNGST Act and also sought for an order of stay.

3. The learned counsel for the petitioner is unable to report as to what happened to the Original Petition. The Assessing officer, in his written instructions, given to the learned Special Government Pleader dated 28.05.2004, stated that O.P.No.1728 of 2003 is pending before the Hon'ble Special Tribunal.

4. As the petitioner had the benefit of the order of interim stay in this writ petition till date, this Court does not propose to disturb the said position. Accordingly, the Writ Petition is disposed of with a direction that the impugned recovery notice shall be kept in abeyance till the disposal of O.P.1728 of 2003, by the Tribunal, if not already disposed of. In the event of O.P 1728 of 2003, is already been disposed of, then the petitioner is at liberty to work out his rights in accordance with law.

The writ petition is disposed of. Consequently, connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

pbn/sm
To,

1. The Commercial Tax Officer,
Vellore Rural Assessment Circle,
CT Buildings, Fort Around, Vellore- 1.

2. The Tamil Nadu Tax Officer,
Special Tribunal, Chennai.

+ 1 cc to M/s. K. Soundararajan, Advocate Sr.47917
+ 1 cc to the Special Government Pleader (Taxes) Sr.48263

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CP(CO)
EU 27.7.17