

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.11.2017

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.8058 of 2011

and

M.P.Nos.2 & 3 of 2011

M/s. Sri Krishna Smelters Ltd.,
Rep. by its Managing Director R.Duraisamy,
S.F.No.110/A and 110/E, Iveli Village,
Akkamapet P.O.,
Sankari Durg-637 301,
Salem District. Petitioner

Vs.

The Assistant Commissioner (CT) (FAC),
Sankari,
Salem District. Respondent

Prayer : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the Respondent in his proceeding in Na.Ka.No.1803/2004/A3 dated 09.03.2011 and to quash the same and to direct the respondent herein to re-consider and pass orders on the petitioner's representation dated 05.01.2011.

For Petitioner : M/s.R.Hemalatha

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

Heard M/s.R.Hemalatha, the learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, the learned Additional Government Pleader for the respondent.

2.The petitioner has filed this Writ Petition, challenging an auction notice issued by the respondent for recovery of the sales tax dues payable by the petitioner, for not adhering to the terms of the sales tax deferral agreement. However, the petitioner has to question the order, cancelling the deferral agreement and directing recovery of tax, and the present proceedings is only a consequential proceedings, which cannot be independently challenged.

3. The learned Additional Government Pleader for the respondent on instructions, submits that the auction, though permitted to be carried on by this Court, while passing the interim order, dated 29.03.2011, the same has been deferred for want of appropriate bid. Therefore, this Writ Petition is disposed of, by holding that the impugned auction notice need not be given effect to. Simultaneously, giving liberty to the petitioner to question the cancellation of the sales tax deferral agreement before appropriate forum. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

msm/sd

To

The Assistant Commissioner (CT) (FAC),
Sankari, Salem District.

+ 1 cc to MR. Special Government Pleader Sr.80900

+ 1 cc to M/s. R. Hemalatha, Advocate Sr.81089

KK(CO)
EU(16/02/2018)

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