

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.09.2017

CORAM

THE HONOURABLE MR. JUSTICE T.S. SIVAGNANAM

W.P. No. 15164 of 2007

&

M.P. No. 1 of 2007

M/s.R.B.R. Exports,
No.2, P.K.R. Layout,
Dharapuram Road,
Tirupur.

..Petitioner

Vs.

The Commercial Tax Officer,
Lakshminagar Circle,
Tirupur.

..Respondent

Prayer: Petition under Article 226 of the Constitution of India praying for issue of a Writ of Mandamus forbearing the respondent herein from taking any coercive action against the petitioner or its partners for recovery of tax levied on the sale Quota License effected by the petitioner in the light of the judgment of the Constitution Bench of the Supreme Court in the case of Sunrise Associates reported in 145 STC 576.

For Petitioner :: Mr.B. Raveendran

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

O R D E R

The petitioner is before this Court seeking issuance of a Writ of Mandamus to forbear the respondent from taking any coercive action against the petitioner for recovery of tax levied on the sale of Quota Licence effected by the petitioner.

2. The petitioner places reliance on the decision of the Honourable Supreme court in the case of SUNRISE ASSOCIATES V. GOVERNMENT OF NCT OF DELHI & OTHERS reported in 2006 (145) STC 576.

3. I find that the petitioner has approached this Court at the stage when recovery notice was issued. The petitioner appears to have not questioned the assessment order which should have preceded the recovery notice. Therefore, the writ petition stands disposed of by giving liberty to the petitioner to work out their remedies under the provisions of TNGST Act, 1959 or in the event, if already, any further action has been initiated, it is open to the petitioner to approach the authority concerned by way of fresh representation, which shall be considered in accordance with law. No costs. Connected M.P. is closed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

The Commercial Tax Officer,
Lakshminagar Circle,
Tirupur.

+1 CC to Mr.B. Raveendran Advocate Sr.No.69191

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CP(CO)
KP(11.10.2017)

सत्यमेव जयते

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