

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.21573 of 2004 &
W.M.P.No.2691 of 2004

K.Samiappan ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Commercial Tax Office,
Perundurai, Erode District. ... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a writ of certiorari calling for the records pertaining to the impugned proceedings of the respondent dated 22.06.2004 made in Na.Ka.No.3556/2000-A3, quash the same.

For Petitioner : Mr.N.Manokaran

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

ORDER

Heard Mr.N.Manokaran, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondent. With the consent on either side, the Writ Petition itself is taken

for disposal.

2.The petitioner has challenged an auction notice proposing to bring the petitioner's property for sales for recovery of the sales tax arrears. According to the petitioner, he has already paid a sum of Rs.90,000/- out of the total amount demanded namely, Rs.1,98,846/- and when the Writ Petition was entertained, the petitioner was directed to pay a sum of Rs.50,000/- as a condition precedent for grant of interim stay.

3.The learned counsel for the petitioner submits that this condition has been complied with and therefore, the remaining amount is only a negligible amount, which the petitioner should remit within a reasonable time.

4.Accordingly, this Writ Petition is allowed and the impugned notice is quashed subject to the condition that the petitioner clears the remaining balance, within a period of eight weeks from the date of receipt of a copy of this order, failing which, the respondent is entitled to proceed for recovery for the remaining amount in accordance with law. No costs. Consequently connected miscellaneous petition is closed.

14.07.2017

Index:Yes/No
abr/pbn

To

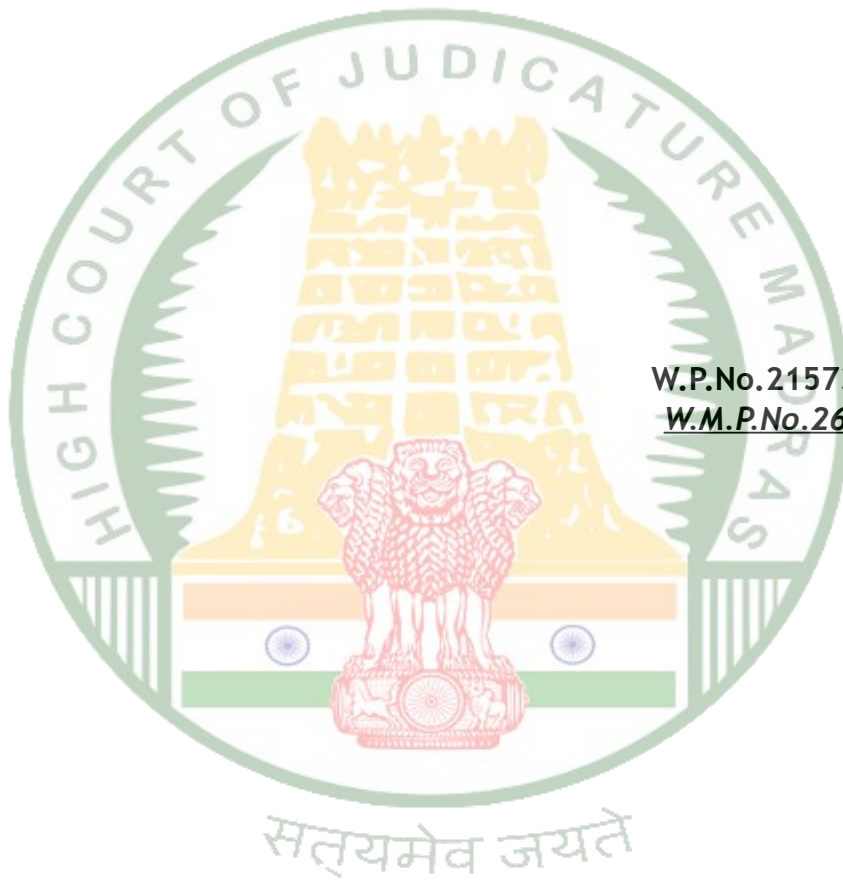
The Deputy Commercial Tax Officer,
Commercial Tax Office,
Perundurai, Erode District.



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T.S.SIVAGNANAM, J.

abr/pbn



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