

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.09.2017

CORAM

THE HONOURABLE MR. JUSTICE T.S. SIVAGNANAM

W.P. No. 16196 of 2007

&

M.P. No. 1 of 2007

M/s. Surya Gears Limited (Defunct),
rep. by its Director,
Mrs.Arundathy Williams,
NO.551, V.K.K. Menon Road
Venkitapuram,
Coimbatore - 641 025.

..Petitioner

Vs.

The Commercial Tax Officer,
Saibaba Colony Circle,
Coimbatore - 641 018.

..Respondent

Prayer: Petition under Article 226 of the Constitution of India praying for issue of a Writ of Certiorari to call for the records on the file of the respondent in his proceedings in TNGST 2060439/1997-98 to 2003-2004 dated 24.04.2007 and quash the same.

For Petitioner :: Mrs.R. Hemalatha

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

O R D E R

The petitioner is before this Court challenging the final notice issued by the respondent dated 24.04.2007 informing the petitioner that they are in arrears of sales tax under the TNGST Act, 1959, to the tune of Rs.27,94,827/- for the assessment years 1997-1998 to 2003-2004 and though the due date for payment of arrears has already expired, they have not chosen to pay the amount. Therefore, the respondent has stated that if the amount is not received on or before 30.04.2007, action will be initiated for recovery of arrears under Section 24(2)(b) of the said Act.

2. At the time, when the writ petition was entertained, an order of interim stay was granted subject to the condition that the petitioner deposits 30% of the demanded amount within a

period of eight weeks. It is not clear whether the conditional order has been complied with.

3. Be that as it may, the petitioner's contention is that State Industries Promotion Corporation of Tamil Nadu Limited (SIPCOT) has brought the property for auction and inclusive of sales tax dues, EB etc, the amount has to be recovered through SIPCOT from the purchasers. If this the contention raised by the petitioner, the proper course of action to be adopted by the petitioner is to submit their objections or reply to the final notice, which only informs the petitioner that action will be initiated for recovery.

4. Accordingly, the writ petition stands disposed of directing the petitioner to submit their reply/objections to the impugned notice dated 24.04.2007 within a period of 15 days from the date of receipt of a copy of this order and on receipt of the reply/objection, the respondent shall consider the same and after affording an opportunity of personal hearing to the petitioner and taking note of the subsequent development, pass a reasoned order on merits and in accordance with law. No costs. Connected M.P. is closed.

-s/d-

Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

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To

The Commercial Tax Officer,
Saibaba Colony Circle,
Coimbatore - 641 018.

+1 CC to Ms.R. Hemalatha, Advocate sr 68583.

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SP(25/10/2017)