

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.12.2018

CORAM :

THE HON'BLE MR. JUSTICE D. KRISHNAKUMAR

W.P.No.4053 of 2011

and

M.P. No.1 of 2011

M/s. Amutha Metals

..Petitioner

Vs.

The Assistant Commissioner (CT)
Mannady (East)
Assessment Circle
Chennai.

..Respondents

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in TNGST No.1240955 and quash the impugned notice dated 27.01.2011 issued therein and further direct the respondent to consider the directions given in the orders of this Hon'ble High Court in W.P. No.7784 and 7785 of 2007 and pass such further orders.

For Petitioner : Mr. R. Prabakaran
for M/s. C. Bakthasiromani

For Respondent : Ms. Dhana Madhiri,
Addl.Govt. Pleader (Taxes)

O R D E R

This Writ Petition is filed to quash the notice issued by the respondent in TNGST No.1240955 dated 27.01.2011 and further direct the respondent to consider the directions given by this Court in W.P. No.7784 and 7785 of 2007.

2. The learned counsel for the petitioner would submit that the petitioner is a trader of Iron and Steel. The respondent issued pre-revision notices for the assessment years 2001-02 and 2003-04, based on report of the Enforcement Officials. Without considering the objections filed by the petitioner, the respondent confirmed the proposals. Aggrieved by the same, the

petitioner filed W.P. Nos. 7784 and 7785 of 2007. This Court by its order dated 02.03.2007 set aside the said orders and directed the respondent to consider each one of the objections. Without considering the orders of this Court dated 02.03.2007, the present recovery notice has been served to the petitioner. Hence, the petitioner has approached this Court.

3. The learned Additional Government Pleader produced a copy of the letter dated 26.11.2018 sent by the respondent stating that no revision order has been passed consequent to the order of this Court passed in W.P. No.7784 and 7785 of 2007 dated 02.03.2007.

4. In view of the above submission, this Court has no hesitation to quash the impugned notice dated 27.01.2011. However, it is open to the respondent to pass revision orders, in the light of the order passed by this Court in W.P. Nos. 7784 and 7785 of 2007 dated 02.03.2007.

5. Accordingly, the writ petition is allowed. Consequently, the connected Miscellaneous Petition is closed. No order as to costs.

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

avr

To

The Assistant Commissioner (CT)
Mannady (East)
Assessment Circle
Chennai.

+1 cc to M/s.C.Bakthasiromani, Advocate Sr.No.84895

+1 cc to The Special Government Pleader, (Taxes) Sr.No.84688

avr

CSL/06.02.2019

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and
M.P. No.1 of 2011