IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.04.2018

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.4877 of 2018
and
W.M.P.No.6019 of 2018

Tvl.Essar Machine Works Limited,
Plot No.155, Developed Plot,
Industrial Estate,
Perungudi,
Chennai- 600 096. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Sholinganallur Assessment Circle,
Office of the Assistant Commissioner (ST),
Sholinganallur Assessment Circle,
Chennai – 600 096.

2.The Additional Commissioner (Revision Petition)
4th Floor, Ezhilagam
Chennai- 600 005. ...Respondents

Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari calling for the records of the case relating to the impugned Recovery Notice Rc.6845/1995/A3, dated 28.02.2018 issued by the 1st respondent and quash the same.

For Petitioner : Mr.T.Ramesh
For Respondents : Mr.M.Hariharan
Additional Government Pleader (Tax)

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ORDER

Heard learned counsel for petitioner and learned Additional Government Pleader (Tax) for respondents.

2. Petitioner has filed this writ petition challenging the notice issued by the first respondent directing the petitioner to pay arrears of tax. As against the order passed in R.P.No.11 of 2007 dated 27.04.2009, the petitioner has preferred revision petition before second respondent in R.P.No.97 of 2009 on 09.06.2009 and the same is still pending. First respondent has issued the impugned notice on the ground that the petitioner has not produced any proof to show that the revision petition is pending before the second respondent and directed the petitioner to pay the tax arrears. Challenging the said notice, the petitioner has filed this writ petition.

3. Learned Additional Government Pleader (Tax) was directed to verify as to whether the revision petition is pending before the second respondent. Accordingly, learned Additional Government Pleader (Tax) submits that it is a fact that R.P.No.97 of 2009 is pending before second respondent.

4. In the light of the above, the first respondent is directed to keep the impugned notice under abeyance till the disposal of R.P.No.97 of 2009 by the

second respondent. Since the revision petition is of the year 2009, the second respondent is directed to dispose of the same as expeditiously as possible, preferably, within a period of three months from the date of receipt of a copy of this order, after affording an opportunity of personal hearing to the petitioner.

The Writ Petition is disposed of with the above direction. No costs. Connected miscellaneous petition is closed.

13.04.2018

Index:yes/no
Internet:yes
gm

To

1.The Assistant Commissioner (ST)
Sholinganallur Assessment Circle
Office of the Assistant Commissioner (ST)
Sholinganallur Assessment Circle
Chennai – 600 096

2.The Additional Commissioner (Revision Petition)
4th Floor, Ezhilagam
Chennai- 600 005

T.S.SIVAGNANAM, J

gm

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