

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.02.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAISWAMY

Writ Petition No.21707 of 2007

&

M.P.Nos.1 and 2 of 2007

Atul Bihari Lall

.. Petitioner

Vs.

1.The Commercial Tax Officer,
T.Nagar (North) Asst. Circle,
46, Greenways Road,
Chennai - 28.

2.The Deputy Commissioner of Commercial Taxes,
Chennai (Central) Division,
PAPJM Building,
Greams Road,
Chennai - 6.

3.The Assistant Collector Ist Grade,
Room No.1,
Office of the Divisional Magistrate
(Hauz Khas),
Old Tehsil Building,
Mehrauli, New Delhi.

.. Respondents

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records of the third respondent culminating in the impugned notice in Case No.F.45/REC/SDM/HK/1722/982 dated 7.5.2007 and quash the same as issued without authority of law and consequently forbear the respondents from initiating any proceedings against the petitioner in respect of the sales tax arrears of M/s. Entel Ltd.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mrs.G.Dhanamadhri,
Government Advocate (T)

O R D E R

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records of the third respondent in culminating in the impugned notice dated 7.5.2007 and quash the same and consequently, forbear the respondents from initiating any proceedings against the

petitioner in respect of the sales tax arrears of M/s. Entel Limited.

2. It is the case of the petitioner that he joined as one of the Directors in a Private Limited Company called as M/s. Entel Private Limited. The petitioner along with four other Directors resigned from the company on 21.12.1998. However, the respondents proceeded against the petitioner and other Directors, who had resigned from the company on 21.12.1998 by its proceedings dated 7.5.2007. Challenging the same the petitioner has filed the above writ petition.

3. The other Director who had resigned on 21.12.1998 viz., Mr. Jimmy Ferddon Pochkhanawalla, filed a writ petition in W.P.No.9217 of 2006, challenging the proceedings initiated by the fourth respondent dated 18.3.2005 and this Court by an order dated 02.08.2017, set aside the order dated 18.3.2005 and allowed the writ petition.

4. The learned Counsel appearing for the petitioner as well as the learned Government Advocate (Taxes) submitted that the issue involved in the present writ petition is covered by the order passed in W.P.No.9217 of 2006.

5. Since the issues involved in the both the writ petitions are common and following the order passed by this Court in W.P.No.9217 of 2006, I set aside the impugned notice dated 07.05.2007, issued by the ***third** respondent.

6. Accordingly, this writ petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS VII)

dt.21.2.2018

*amended order carry out issue

fresh order as per the order in

WP.21707/07 dated 22/3/18 by MDJ under the caption for being mentioned.

Sd/-

Assistant Registrar(CS VII)

dt.23.3.2018

//True Copy//

Sub Assistant Registrar

ms

To

1.The Commercial Tax Officer,
T.Nagar (North) Asst. Circle,
46, Greenways Road,
Chennai - 28.

To be substituted
copies already
despatched on
21/3/2018 issue
fresh order copies
in both side as
per WP.No.21707/07
dt.22.3.2018.

2.The Deputy Commissioner of Commercial Taxes,
Chennai (Central) Division,
PAPJM Building,
Grems Road,
Chennai - 6.

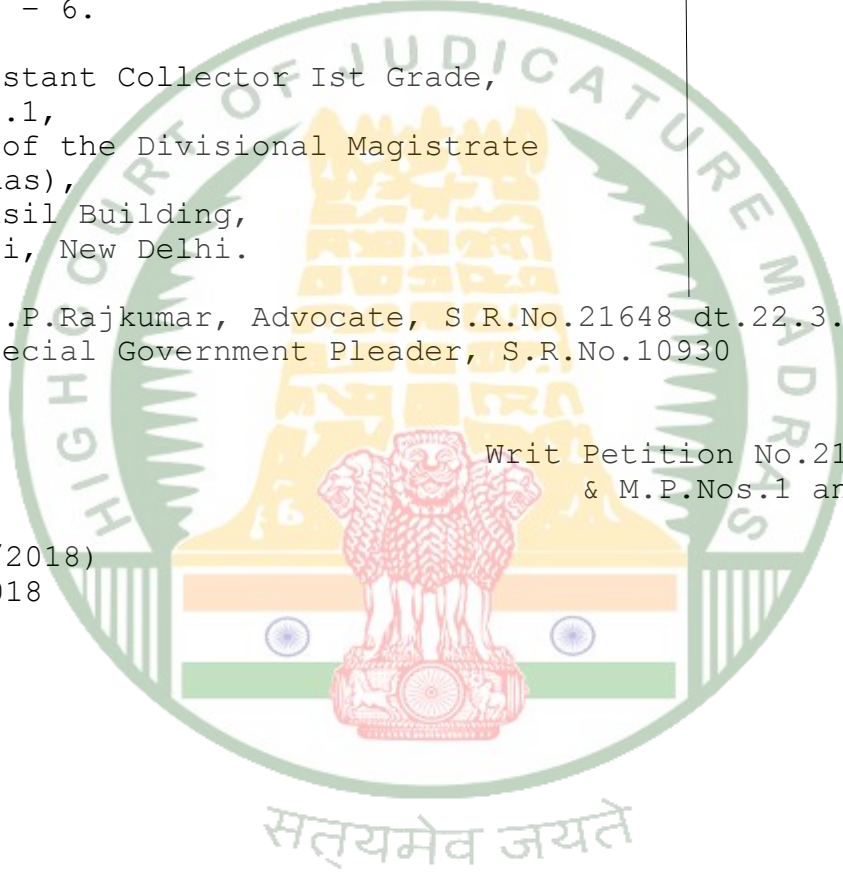
3.The Assistant Collector Ist Grade,
Room No.1,
Office of the Divisional Magistrate
(Hauz Khas),
Old Tehsil Building,
Mehrauli, New Delhi.

+1cc to Mr.P.Rajkumar, Advocate, S.R.No.21648 dt.22.3.2018

+1cc to Special Government Pleader, S.R.No.10930

Writ Petition No.21707 of 2007
& M.P.Nos.1 and 2 of 2007

RRK(26/02/2018)
sm:23.3.2018



WEB COPY