



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.03.2018

CORAM:

WEB COPY

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P (MD) No.5583 of 2018
and
WMP (MD) No.5483 of 2018

M/s.Siva Blue Metals
Rep. by its Partner,
No.8, Toovipuram 8th Street,
Tuticorin.

... Petitioner

Vs.

1.The State Tax Officer
(Principal),
Tuticorin - 3.

2.The Additional Commissioner
(CT),
Ezhilagam, Chennai -5.

... Respondents

PRAYER: Petition 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 his proceedings in N.K.A3/1807/2017-TIN:33245922925, quash the recovery notice dated 06.03.2018 issued therein and further direct the respondent against initiating any further steps for recovery pending disposal of the revision petitions filed before the second respondent.

For petitioner : Mr.S.Raja Jeya Chandra Paul

For respondents : Mr.J.Gunaseelan Muthaiah,
Addl., Govt.Pleader

O R D E R

Mr.J.Gunaseelan Muthaiah, learned Additional Government Pleader takes notice for the respondents.

2.By consent of both parties, this writ petition is taken up for final disposal at the admission stage itself.

3.The petitioner suffered an order of assessment on 27.01.2009. Questioned the same, the petitioner filed a First Revision before the Joint Commissioner (CT), Tirunelveli in RP.Nos.31 and 32 of 2010. The said Revision Petition was dismissed by order dated



21.09.2017. The petitioner filed a Second Revision Petition before the second respondent herein within time. The said second revision petition is yet to be numbered. In the meanwhile, the first respondent has issued the impugned demand notice.

4.This Court is of the view that the authorities can wait till the petitioner's revision petition is numbered and the stay petition filed by him is taken up for disposal. But, then the petitioner will have to be put on terms. The learned counsel appearing for the petitioner on instructions would submit that he would remit 10% of the disputed tax amount on or before 31.03.2018.

5.This undertaking given by the learned counsel appearing for the petitioner is recorded. The respondents are directed to kept the notice impugned in this writ petition on hold for a period of eight weeks from the date of receipt of a copy of this order. This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(AE)

/True copy/

Sub Assistant Registrar

To

1.The State Tax Officer
(Principal),
Tuticorin - 3.

2.The Additional Commissioner
(CT),
Ezhilagam, Chennai -5.

+1CC TO M/S.S.RAJA JEYA CHANDRA PAUL, ADVOCATE, SR NO.56038

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MS/RSK/SAR-4/21.03.2018/2P.4C