BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 09.05.2018
CORAM
THE HONOURABLE MR.JUSTICE M.GOVINDARAJ
W.P.(MD) No.10749 to 10754 of 2018
and
W.M.P(MD)No.9841 to 9852 of 2018

Tv.PAP EXPORTS,
Represented by Partner K.Arumugam,
No.5, Pradhakshanam Road, Karur.
... Petitioner in all Writ Petitions

vs.

1. The Commercial Tax Officer,
   Karur.

2. The Assistant Commissioner (CT),
   Karur North Assessment Circle,
   Karur.

3. The Manager,
   Karur Vysya Bank Pvt Ltd.,
   Central Branch, Karur.

... Respondents in all Writ Petitions

PRAYER : Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for records pertaining to of the impugned proceedings of the 1st respondent in Assessment in TIN Nos.33363660916/2010-11, 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 respectively dated 08.05.2017 and 2nd respondent's impugned Form 'U' Notice in Assessment No. TIN No. 33363660916/2015-16 dated 09.04.2018 served on 15.04.2018 quash the same and to direct the 1st respondent to re-do the assessment after giving adequate opportunity to the petitioner.

In all petitions:-

For Petitioner : Mr.Raja Karthikeyan
For Respondents : Mr.D.Murugananthan
Addl. Govt. Pleader

COMMON ORDER

The petitioner is an assessee under of the respondents in TIN No.33363660916/2015 -16. The assessment orders came to be passed by the first respondent on 08.05.2017 for the years 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16. The petitioner filed the rectification petitions on 22.05.2017 before the first respondent. But the first respondent has not taken any steps to pursue the same. Thereafter, on 09.04.2018, the impugned orders came to be issued by the second respondent for recovery of the tax dues for the assessment years 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16. Challenging the said recovery proceedings, the petitioner is before this Court.

2.The learned counsel appearing for the petitioner would submit that the petitioner would prefer an appeal, if some time is granted.

3.Considering the request made, the petitioner is granted 30 days time for filing appeal before the appellate authority with statutory deposit. The respondents are directed to consider the appeal without insisting limitation and pass orders within a period of one month thereafter. Till such time, the respondents are directed not to take any coercive action.

4.With the above directions, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

/True Copy/

Sub Assistant Registrar

To:

1. The Commercial Tax Officer,
   Karur.

2. The Assistant Commissioner (CT),
   Karur North Assessment Circle,
   Karur.

+1cc to Mr.Raja Karthikeyan, Advocate Sr.No.65337
+1cc to Spl.Government Pleader Sr.No.65324

DAS/SKN

VB/KKR/SAR2/17/05/2018/2P/5C

W.P.(MD) No.10749 to 10754 of 2018
and
W.M.P(MD)No.9841 to 9852 of 2018
09.05.2018