

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.10.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.26390 of 2011

Global Franchise Architects India (P) Limited
Formerly Known as Pizza Corner India (Pvt) Ltd.
Represented by its City Head-Chennai Region
A.Sahayaraj ...Petitioner

--Vs--

The Assistant Commissioner (CT),
Vadapalani-I Assessment Circle,
No.10-C, Razack Garden Main Road,
M.M.D.A.Colony, Chennai-600106 ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorari, calling for the records comprised in impugned Notice TNGST No.1461164/2002-03 & 2003-04, dated 11.11.2011 on the file of the respondent and quash the same.

For Petitioner : Ms.Jayalakshmi.P
for Mohammed Shaffiq

For Respondents : Mr.V.Haribabu
Additional Government Pleader

O R D E R

The petitioner challenges a notice for recovery of arrears in terms of the Tamil Nadu Value General Sales Tax Act, 1959 ('Act') for the periods 2002-03 and 2003-04 dated 11.11.2011.

2. Admittedly, the assessments for the aforesaid periods have become final. The petitioner has challenged the order of the learned Single Judge rejecting writ petitions challenging the assessments by way of writ appeals. By order dated

09.09.2011, a Division Bench of this Court has dismissed the writ appeals, as such and as on date, the order of the Division Bench prevails.

3. In the light of the fact that the assessments have attained finality, there is no infirmity in the action for recovery initiated by the Department and this writ petition is thus dismissed. No costs.

4. Learned counsel for the petitioner points out that petitions for modification of the order passed by the Division Bench in the writ appeal have been filed on 19.10.2011. The fate of the request for modification is unknown. The petitioner is at liberty to pursue the same and obtain appropriate orders.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT),
Vadapalani-I Assessment Circle,
No.10-C, Razack Garden Main Road,
M.M.D.A.Colony, Chennai-600106.

+1cc to the Special Government Pleader Sr.88561
+1cc to Mr.Mohammed Shatiq, Advocate Sr.88085

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pvs[col]
srg 06/12/2019

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