

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.28404 of 2019

and

WMP.No.28092 of 2019

JSW Steel Limited

Salem Works

Pottaneri, Salem-636 453.

...Petitioner

vs.

1.The Deputy Commercial Tax Officer
Kandamangalam Check Post - 605 102.

2.The State Tax Officer
Collection and Arrears
Villupuram, Master Plan Complex
Villupuram - 605 002.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the 2nd respondent in his proceedings in Rc.A6/1978/2019 dated 22.08.2019 and quash the same and directing the 1st respondent to consider and pass orders on the petitioner's representation dated 10.12.2016 before initiating and recovery action.

For Petitioner : Mr.Adithya Reddy

For Respondents : Mr.Master Ganesh
Government Advocate

ORDER

Mr.Master Ganesh, learned Government Advocate takes notice for the respondents. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition is filed challenging the demand notice dated 22.08.2019, calling upon the petitioner to pay a sum of Rs.1,18,698/-.

3. Heard the learned counsel for the petitioner and perused the materials placed before this Court.

4. It is noted from the impugned notice that an order of adjudication was already passed on 07.10.2017 raising the demand of Rs.1,18,698/-. It is stated that on receipt of the said order, the petitioner has not paid the balance amount of Rs.1,18,698/- so far.

5. While such being the position, it is evident that the impugned demand issued is only a consequential proceedings arising out of the adjudication order passed on 07.10.2017. Without challenging the said adjudication order, the petitioner is not entitled to question the consequential proceedings. Therefore, I find that the present writ petition is not maintainable, challenging the consequential proceedings alone. Accordingly, this Writ Petition is disposed of, by granting liberty to the petitioner to challenge the order of adjudication dated 07.10.2017 before the appropriate forum in the manner known to law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS)

//True copy//

Sub Assistant Registrar

mk

To

1.The Deputy Commercial Tax Officer
Kandamangalam Check Post - 605 102.

2.The State Tax Officer
Collection and Arrears
Villupuram, Master Plan Complex
Villupuram - 605 002.

+2cc to Mr.Adithya Reddy, Advocate SR.No.83695, 82715

+1cc to Special Government Pleader (Taxes) SR.No.83246

W.P.No.28404 of 2019

PA(CO)
GMY(22/10/2019)