

**HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE P.KESHA VA RAO**

WRIT PETITION No.8164 of 2019

ORDER: (per Hon'ble Sri Justice V.Ramasubramanian)

Challenging the garnishee notice issued by respondents 1 and 2 for recovery of the Central Sales Tax arrears for the period 2007-2008 to 2011-2012, the dealer has come up with the above Writ Petition.

Heard Mr.P.Karthik Ramana, learned Counsel for the petitioner and Mr.J.Anil Kumar, learned Special Standing Counsel for the respondents.

All that the petitioner wants is a direction to the 1st respondent to adjust the VAT excess credit available with them, towards the CST arrears. The petitioner claims to have made a representation in this regard on 25.10.2017. The copy of the said representation made to the 2nd respondent is also filed in the material papers.

Therefore, the Writ Petition is disposed of directing the 2nd respondent to consider the representation of the petitioner dated 25.10.2017 and pass orders in accordance with law, if VAT excess credit is available and if it can be adjusted against the CST arrears. Till then, the garnishee order can be kept under suspension.

Consequently, miscellaneous petitions, if any pending, in the Writ Petition shall stand closed. No order as to costs.

V.RAMASUBRAMANIAN, J

P.KESHAHA RAO, J

24.04.2019
Gsn.

