IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. No. 15563 of 2016
and
W.M.P. No. 13530 of 2016

M/s. Cuecom Entertainment (P) Ltd.,
Rep. by its Director,
2A, 'Vinayaka',
No. 34, Bakthavatsalam Salai,
Mylapore,
Chennai - 600 004. ...Petitioner

-vs-

The Assistant Commissioner (CT)
Alwarpet Assessment Circle
46, Greenways Road,
Chennai - 600 028. ...Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records of the Respondent in the impugned proceedings in Distraint Order dated 29.03.2016, quash the same as it travels beyond the scope of Section 16 of Tamil Nadu General Sales Tax Act, 1959 and beyond the powers conferred under Entry 54, List-II, Seventh Schedule and Article 246 of the Constitution of India by imposing sales tax in terms of Section 3A of the Tamil Nadu General Sales Tax Act, 1959.

For Petitioner : Mr. V.S.Manoj
For Respondent : Mr. Mohammed Shaffiq
Special Government Pleader.

O R D E R
(through video conference)

Heard Mr. V.S.Manoj, Learned Counsel for the Petitioner and Mr. Mohammed Shaffiq, Learned Special Government Pleader for the Respondent, and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition challenges the Distraint Order dated 29.03.2016 issued by the Respondent for recovery of sales tax due from the Petitioner for the years 2000-01 to 2004-05 for the assessments made in the Orders in Rc. No. 1740/2007/A1 dated 19.02.2015 passed by the Respondent.

3. This Court by separate orders dated 05.11.2020 in W.P. Nos. 15558, 15559, 15560, 15561 and 15562 of 2016 has set aside the orders made for the years 2000-01 to 2004-05 in respect of the assessment of Sales Tax payable by the Petitioner and has remitted the matter for fresh consideration. In view of the same, the impugned order, which is consequential proceeding, cannot be sustained and stands set aside. Though obvious, it is clarified that it would not preclude the Respondent from taking any action for recovery against the Petitioner, if necessary, depending upon the outcome of the ultimate decision in respect of the assessment of sales tax amount that may be found to be due from the Petitioner after fresh orders of assessment are passed, in the manner recognised by law.

4. In the result, the Writ Petition is disposed with the aforesaid clarifications. Consequently, the connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

dm

To

The Assistant Commissioner (CT)
Alwarpet Assessment Circle
46, Greenways Road,
Chennai - 600 028.

+1cc to Special Government Pleader, S.R.No.36174

W.P. No. 15563 of 2016

RLD(CO)
KKV/27/11/2020