IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 23.09.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.23078 of 2012
and
M.P.No.1 of 2012

Syed Abdul Khader Jeelani …Petitioner

Vs.

1. The Asst. Commissioner,
   Commercial Taxes,
   Tondiarpet Assessment Circle,
   4th Floor, Kuralagam Annex,
   Chennai – 600108.

2. The Deputy Commissioner,
   Commercial Taxes,
   Zone IX, Greams Road,
   Chennai – 600006.

3. The Joint Commissioner,
   Commercial Taxes,
   Chennai East Division,
   Greams Road, Chennai – 600006.

4. The District Collector,
   Revenue Authorities,
   Wadi Jurisdiction,
   Karnataka State.

5. The Government of Tamil Nadu,
   Represented by its Secretary
   to the Department of Commercial
   Taxes and Registration,
   Fort St. George,
   Chennai – 600009. …Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 2nd respondents to write off the arrears of tax raised by the Assistant Commissioner, Commercial Taxes, Tondiarpet Assessment Circle, 4th Floor, Kuralagam Annex, Chennai – 600108, the 1st respondent herein in connection with Citizen

Steel Syndicate then functioning at No.6, Poondi Thangamal Street, Tondiarpet, Chennai – 600081, the dealer herein for the assessment years namely 1987-88, 1988-89 and 1990-91 and similarly direct the 3rd & 5th respondents to issue requisite orders for settlement of arrears for the subsequent assessment years namely 1991-92 and 1992-93 by extending the time limit for availing such facility.

For Petitioner : Mr.D.Ashok Kumar

For Respondents: Mr.A.N.R.Jayaprathap
Special Government Pleader
for R1 to R3 & R5

O R D E R

Today, the matter is listed through Video Conferencing. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. The prayer in the present writ petition seeking for writting off arrears of tax for the assessment years 1987-88, 1988-89 and 1990-91 cannot be sustained, since the petitioner had earlier challenged the assessments before the Appellate Authority and the appeals were dismissed. At this stage, it would be open to the petitioner to claim for writting off the arrears.

3. The learned counsel for the petitioner would submit that they are aggrieved against the recovery proceedings. If at all the petitioner is able to make out any legal ground for challenging the recovery proceedings, it would always be open to them to challenge the same in a manner permissible by law.

4. With the above observation, the Writ Petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

1. The Asst. Commissioner,
Commercial Taxes,
Tondiarpet Assessment Circle,
4th Floor, Kuralagam Annex,
Chennai - 600108.

2. The Deputy Commissioner,
Commercial Taxes,
Zone IX, Greams Road,
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3. The Joint Commissioner,
Commercial Taxes,
Chennai East Division,
Greams Road, Chennai - 600006.

4. The District Collector,
Revenue Authorities,
Wadi Jurisdiction,
Karnataka State.

5. The Secretary
Department of Commercial
Taxes and Registration,
Fort St. George,
Chennai - 600009.

+1 Cc to The Special Government Pleader(T) sr 31195.

W.P.No.23078 of 2012
and
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PP(CO)
SP(16/10/2020)