

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 06.08.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.39587 of 2015

and

M.P.No.1 of 2015

M/s.Shri Krishna Builders & property

Developers Private Limited,

Rep.by its Managing Director,

15, Poonamallee High Road,

Maduravoyal

Chennai-600 099.

....Petitioner

Vs

1.The Assistant Commissioner (CT) (FAC),

JJ Nagar Assessment Circle,

38 & 39, J J Complex, Thirumangalam,

Anna Nagar, Chennai-600 040.

2.The Commercial Tax Officer

J.J.Nagar Assessment Circle,

38 & 39, J.J. Complex, Thirumangalam,

Anna Nagar, Chennai-600 040.

3.The Deputy Commissioner (CT)

Zone XI, Greams Road,

Chennai-600 006.

....Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the first respondent herein in Rc No.L.01/2015/A3 and quash the proceedings dated 09.12.2015 issued therein.

For Petitioner : Mrs.Hema Muralikrishnan

For Respondents: Mr.A.N.R.Jayaprathap

Special Government Pleader

O R D E R

Today, the matter is called through video conferencing. By consent of both the parties, the writ petition is taken up for final disposal.

2. It is submitted by the learned counsel for the petitioner that the assessment orders for the years 2007-08 to 2012-13 were already set aside by this Court in an order dated 11.02.2020 in W.P.Nos.37051 to 37056 of 2015 and the matters were remanded back to the Assessing Officer for fresh consideration.

3. The challenge in the present writ petition is with regard to the consequential recovery notice. Since the assessment orders itself have been set aside, the present recovery notice cannot be sustained and hence, no effective orders can be passed in the present writ petition challenging the recovery notice.

4. Accordingly, the Writ Petition stands closed. No costs. Consequently, connected Miscellaneous Petition is also closed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

hvk

To

1.The Assistant Commissioner (CT) (FAC),
JJ Nagar Assessment Circle,
38 & 39, J J Complex, Thirumangalam,
Anna Nagar, Chennai-600 040.

2.The Commercial Tax Officer
J.J.Nagar Assessment Circle,
38 & 39, J.J. Complex, Thirumangalam,
Anna Nagar, Chennai-600 040.

3.The Deputy Commissioner (CT)
Zone XI, Greams Road,
Chennai-600 006.

+1 cc to The Government Pleader, Sr.No. 26335

W.P.No.39587 of 2015
and
M.P.No.1 of 2015

RSV(CO)
RMP(15/09/2020)