IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.05.2020

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.Nos.7604 to 7606 of 2020
and
WMP Nos.9044, 9046 and 9047 of 2020

M/s.Indira Projects & Development(T) Pvt. Ltd.,
Represented by its Managing Director
N.Bhupesh
116, Annasalai
Little Mount, Saidapet,
Chennai. ... Petitioner in all W.P.s

Vs

The State Tax Officer
Survey Cell II, Intelligence II
Chennai-600 006. .. Respondent in all W.P.s

Prayer:
Writ Petitions filed under Section Article 226 of the Constitution of India praying Writ of Certiorari, calling for the records of the respondent pertaining to the impugned demand notice of the respondent in GSTIN:33AACC15327B1Z5/2019-2020 dated 17/02/2020, GSTIN:33AACC15327B1Z5/2017-2018 dated 12.02.2020 and GSTIN:33AACC15327B1Z5/2019-2020 dated 17/02/2020 respectively, and quash the same as illegal and unconstitutional.

For Petitioner in all W.P.s :Mr.J.Pooventhera Rajan

For Respondent in all W.P.s :Mrs.G.Dhana Madhri

COMMON ORDER

This matter is taken up for hearing through Video-Conferencing mode.

2. These writ petitions are filed challenging the demand notices issued by the respondent dated 10.03.2020 and 13.03.2020 respectively.

3. It is contended by the learned counsel for the petitioner that these writ petitions are filed challenging the demand notices issued in pursuant to the orders of assessment passed relevant to the assessment years 2017-2018, 2018-2019 and 2019-2020. It is further contended by the learned counsel for the petitioner that as against the orders of assessment, the petitioner has already filed writ petitions before this Court in W.P. SR Nos.35841, 35844 and 35846 of 2020 and the Registry of this Court is yet to number those writ petitions and post it for admission before the Court, in view of the present lock down situation. Therefore, the learned counsel contended that the petitioner is constrained to file the present writ petitions challenging the impugned demand issued on 10.03.2020 and 13.03.2020, while the writ petitions filed by the very same petitioner challenging the assessment orders, are yet to be heard by this Court.

4. On the other hand, the learned Government Advocate Mrs.G.Dhana Madhri appearing for the respondent submitted that the Central Board of Indirect Taxes and Customs has already issued a Notification No.35 of 2020 dated 03.04.2020, wherein and whereby, general directions were issued not to make any recovery proceedings till 29.06.2020. Therefore, the learned Government Advocate contended that the present writ petitions are totally misconceived and thus, unwarranted in view of the above notification No.35 of 2020 dated 03.04.2020. Thus, the learned Government Advocate submitted that no recovery proceedings will be initiated against the petitioner till 29.06.2020 as directed by the Central Board of Indirect Taxes and Customs in the said Notification.

5. The learned counsel for the petitioner submitted that the above statement made by the learned Government Advocate may be recorded and these writ petitions be disposed of accordingly.

6. Considering the fact that these writ petitions are filed only against the consequential demand notices and considering the apprehension of the petitioner that the respondent will indulge in recovering the dues as per the demand notices immediately, this Court is of the view that the very apprehension of the petitioner is not well founded in view of the statement made by the learned Government Advocate by placing reliance on the above Notification No.35 of 2020 dated 03.04.2020. Accordingly, the above statement made by the learned Government Advocate is recorded and these writ petitions are disposed of accordingly, without expressing any view on the merits of the claim made by the respondent parties against the

merits of the demand or orders of assessment for the present. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-III-MDU)

//True Copy//

Sub Assistant Registrar

vri/mk

To

The State Tax Officer
Survey Cell II, Intelligence II
Chennai-600 006.

W.P.Nos.7604 to 7606 of 2020

VSN II(CO)
CB(05/01/2021)