

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2020

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.9661 of 2014
and
M.P.No.1 of 2014

K.M.R.Rathna Sami
Partner,
Kamatchi Textiles,
369/2, Salem Main Road,
Kumarapalayam. Petitioner

Vs.

1.The Assistant Commissioner,
Sankari (FAC),
Sankari.
2.The Joint Commissioner (CT),
Salem Division,
Salem. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records on the files of the Respondent herein in his order in NK1653/2002/A3/dated 19.2.2014 along with Form No.4 dated 19.2.2014 and to quash the same.

For Petitioner : Mr.N.Inbarajan

For Respondents : Mr.A.N.R.Jayaprathap
Government Advocate (T)

ORDER

The petitioner has challenged the impugned revenue recovery proceedings to recover an amounts of Rs.22,55,787/- for the Assessment Year 2002-2003.

2.It is the contention of the petitioner that the petitioner had filed an application on 18.08.2010 under Section 5(i) of the Tamilnadu Sales Tax Settlement of Arrears Act, 2008. However, the respondents have not passed any order and therefore it was not open for the respondent to initiate in the impugned recovery proceedings and therefore same is liable to be quashed.

3.Per contra, the learned counsel for the respondents submitted that notices were issued to the petitioner as early as 04.10.2012 & 10.04.2013. Both the notices were returned unserved. As per these said notices, the petitioner was called upon to pay the additional amount of Rs.6,51,774/-. As an additional amount to be paid for settling the case under the provisions of the aforesaid scheme under the Act was not paid, the case was not settled. Therefore, recovery notice was issued on 19.07.2018.

4.I have considered the arguments of the learned counsel for the petitioner and the learned counsel for the respondents.

5.Though a notice asking the petitioner to pay the additional amount of Rs.6,51,774/- was issued directing the petitioner to the same, it had remained unserved on the petitioner.

6.Therefore, without going into the merits of the case, I direct the petitioner to pay the aforesaid amount of Rs.6,51,774/-, within a period of 30 days from the date of receipt of a copy of this order.

7.In case the petitioner complies with the above direction within the aforesaid period, the respondent shall accept the petitioner's application and shall desist from the revenue recovery proceedings further. The respondent shall thereafter issue appropriate Certificate of Settlement of case to the petitioner.

8.Writ Petition stands disposed. No cost. Consequently, connected Miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-VI)

//True copy//

Sub Assistant Registrar

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To

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

2.The Joint Commissioner (CT),
Salem Division,
Salem.

+lcc to Mr.N.Inbarajan, Advocate SR.No.16085

W.P.No.9661 of 2014
and
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LN(CO)
GMY(10/06/2020)



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