

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 11.12.2020
CORAM
THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU
W.P. No. 21619 of 2014
and
M.P. No. 1 of 2014

Syed Mohammed Bukhari,
Director,
ETA STAR Marsol India Pvt. Ltd.,
Rep. by his Power of Attorney,
Mr. S.M.M.Zunithu,
The Tai. Block C. Third Floor,
No. 70, Ritherdon Road,
Vepery,
Chennai - 600 007.

... Petitioner

-vs-

The Commercial Tax Officer (Main),
Anna Salai - III, Assessment Circle,
4th Floor, CT Building Annexe,
Greens Road,
Chennai - 600 006.

... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records comprised in the impugned Recovery Notice R.C. No. 544/2014/A3 dated 17.07.2014 on the file of the Respondent, quash the same.

For Petitioner : Mr. N.Prasad

For Respondent : Mrs. G.Dhana Madhri,
Government Advocate (Taxes)

O R D E R

(through video conference)

Heard Mr. N.Prasad, Learned Counsel for the Petitioner and Mrs. G.Dhana Madhri, Learned Government Advocate (Taxes) appearing for the Respondent and perused the materials placed on record, apart from the pleadings of the parties.

2. Learned Government Advocate (Taxes) appearing for the Respondent has filed memo dated 10.12.2020, which reads as follows:-

" It is submitted that the Writ Petition has been filed challenging the impugned Recovery Notice issued by the Respondent in R.C.No.544/2014/A3 dated 17.07.2014. The demand pertains to Tvl. ETA Star Marsol India (P) Ltd. for the Assessment Years from 2007-08 to 2009-10 for Rs.37,57,048/- plus interest under Section 42(3) of the Act as applicable till date. The dealer have preferred appeal before the Appellate Deputy Commissioner (ST), Chennai (Central), Chennai - 6 against the assessment orders from 2007-08 to 2009-10 in APV No. 174/2014, 175/2014 and 176/2014 respectively.

The Appeals have been remanded in APV.No.174/2014, 175/2014 dated 27.8.2018 respectively for the years 2007-08 and 2008-09 and partly remanded and partly dismissed for the year 2009-10 in APV.No.176/2014 dated 27.7.2018. Based on the appeal order, revision orders have been passed vide proceedings dated 27.3.2019 for the year 2007-08 and proceedings dated 22.3.2019 for the year 2008-09 and 2009-10 respectively.

1. Year 2007-08 : Excess Rs.44,142/-
2. Year 2008-09 : Excess Rs.1,05,744/-
3. Year 2009-10 : Excess Rs.8,05,385/-

The particulars furnished above may be taken on record."

The said submissions made are placed on record.

3. In view of the subsequent events, nothing remains for further consideration in this Writ Petition. It is made clear that if the Petitioner still has any grievance to be redressed in the matter, he is not precluded from working out his remedies before the proper forum in the manner recognized by law.

Accordingly, the Writ Petition is disposed. Consequently, the connected Miscellaneous Petition is closed. No costs.

सत्यमेव जयते

Sd/-

Asst.Registrar (CS VII)

/true copy/

Sub Asst. Registrar

vjt

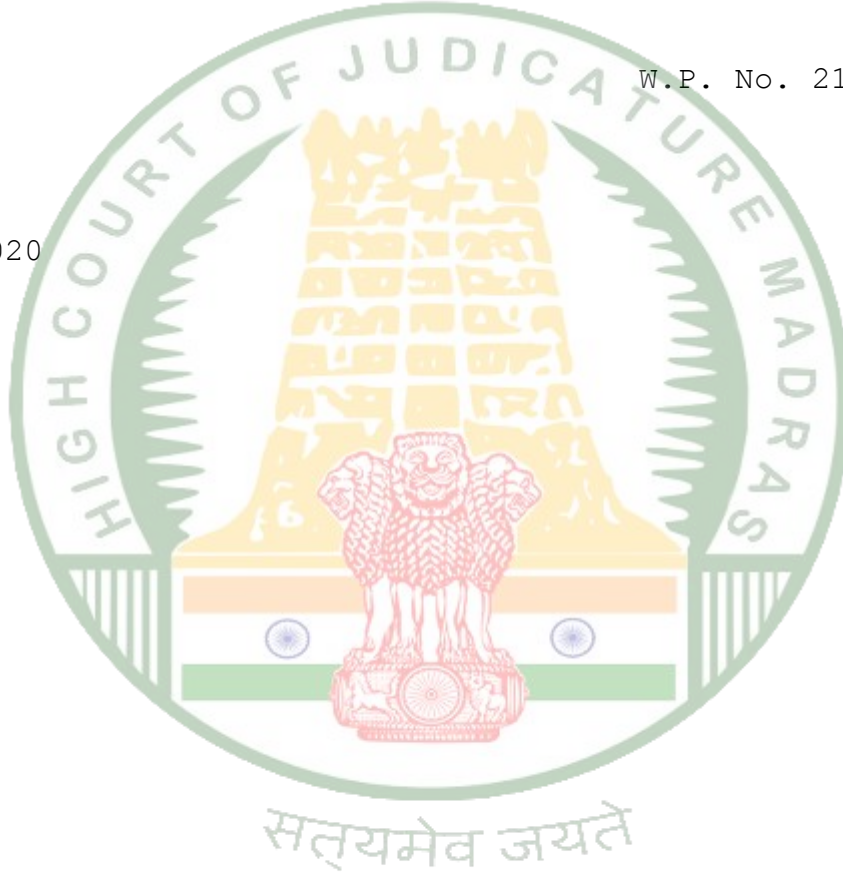
To

The Commercial Tax Officer (Main),
Anna Salai - III, Assessment Circle,
4th Floor, CT Building Annexe,
Greens Road,
Chennai - 600 006.

+1 cc to M/s.N.Inbarajan Advocate sr40571
+1 cc to Special Government Pleader(Taxes) sr40621

W.P. No. 21619 of 2014

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