IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.08.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.2541 of 2021
and WMP.Nos.2877 & 2878 of 2021

Sri Poovathal Oil Mills,
Rep. By its Proprietor C.Subramaniyam,
S.F.No.184, Tirupur Road,
Uttukuli-637 851. ...Petitioner

Vs

1.The Assistant Commissioner (ST),
Chennimalai Assessment Circle,
Perundurai-638 052.

2.Tvl.Sun Raja Oil Industries Private Ltd.,
85/1, Puliankadu, Erode-638 107. ...Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, calling for the records on the files of the 1st respondent in TNGST No.2921184 (CST No.600425) 1994-95 to 2000-2001 dated 07.12.2020 and quash the same and further direct the 1st respondent to furnish the Copies of Orders of assessment as requested vide representation dated 11.09.2017, 28.12.2019, 16.12.2020 and 21.12.2020.

For Petitioner : Mr.R.Senniappan
For Respondent : Mr.TNC.Kaushik (for R1)
Government Advocate

O R D E R

The petitioner seeks a writ of certiorarified mandamus calling for and quashing notice dated 07.12.2020, which is a Garnishee notice issued to R2, one Sun Raja Oil Industries Private Limited, who has been served and whose name is printed in the cause list, but is not represented before me. The attachment appears consequent upon orders of assessment passed under the provisions of the Tamil Nadu General Sales Tax Act, 1959 (in short 'Act') for the periods 1994-95 to 2000-2001, all dated 07.12.2020. The petitioner has also sought a direction to R1 i.e. the Assistant Commissioner (ST) to furnish copies of the orders of the assessment, which have already been requested by him on 11.09.2017 and other dates.

2. As far as the Garnishee notice is itself concerned, the counter filed by R1 would reveal that the orders of assessment had travelled in appeal and the appeals were also dismissed, confirming the demand of tax and other dues. There is no disclosure about the assessment or the appeals in the affidavit filed in support of the writ petition.

3. In light of the averment of the assessing officer to the effect that the demands under the orders of assessment stand confirmed, the challenge to the recovery notice fails. As regards the request for orders of assessment, the counter filed by R1 is categoric to the effect that the orders of assessment have been served upon the petitioner and receipt of acknowledgment with the signature of C.Subramaniyam, the sole proprietor is available. There is no dispute that is putforth by the petitioner in this regard.

4. In light of the counter filed, learned counsel for the petitioner would now only state that he does not dispute service of the orders upon the petitioner, but only seeks additional copies of the orders as the same are currently unavailable. The petitioner is at liberty to approach the assessing authority seeking copies of the orders and upon receipt of such request along with payment of charges, let one more copy of the orders of assessment be supplied to the petitioner.

5. This Writ Petition stands disposed in the light of the above discussion. No costs. Connected Miscellaneous Petitions are closed.

s/d-
Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

vs
To
The Assistant Commissioner (ST),
Chennimalai Assessment Circle,
Perundurai-638 052.
+1 CC to The Special Government Pleader(T) sr 41448.

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PCH(CO)
SP(22/10/2021)