IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition Nos.2591 and 15319 of 2020 and
WMP.Nos.13011, 3008, 19153 and 19154 of 2020

Azeem Basha
.. Petitioner in both W.Ps

Vs

The Assistant Commissioner (ST),
Tirupur Central II Assessment Circle,
Tirupur.
… Respondent in both W.Ps

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, calling for the records of the respondent ending with Ref.No.3091/05/A3 dated 02.12.2019 and 07.10.2020 and quash the same.

For Petitioner : Mr.N.A.Nissar Ahmed

For Respondent : Mr.ANR.Jaya Prathap
Government Advocate

C O M M O N O R D E R

Heard Mr.N.A.Nissar Ahmed, learned counsel for the petitioner and Mr.ANR.Jayaprathap, learned Government Advocate for the respondent.

2. On 25.03.2021, the following order was passed by me.

The challenge is to notices of recovery titled 'urgent notices' dated 02.12.2019 and 07.10.2020 issued to Ajeem Packaging, a sole proprietary of the petitioner.

2.The respondent has filed a compilation of documents wherein at pages 1 and 5, orders of assessment for the period 2002-03 passed under the provisions of the Tamil Nadu General Sales Tax Act, 1959 (TNGST Act) and Central Sales Tax Act, 1956 (CST Act) are enclosed. The orders, both dated 23.02.2005, raise a demand of Rs.5,712/- as tax due and Rs.8,558/- as penalty due (TNGST) and Rs.41,31,001/- as tax due and Rs.61,96,502/- as penalty (CST).

3.The impugned notices contain glaring errors, the enactment, is mentioned as TNGST whereas the significant demand arise in the CST assessments, the period is erroneously mentioned as 2005-06 and the amount is also erroneous as is the categorisation thereof.

4.Mr.ANR.Jaya Prathap, learned Government Advocate for the respondent, seeks some time to obtain instructions and issue a fresh notice incorporating the correct particulars.

5. List on 29.03.2021.

3. Today, Mr.ANR.Jayaprathap, learned Government Advocate for the respondent circulates a copy of notice dated 25.03.2021, issued on the same date by RPAD setting out the correct enactments, period of assessment and break-up of tax, surcharge, interest and penalty.

4. In the light of notice dated 25.03.2021 and bearing in mind the submission of the learned Government Advocate that the impugned notices contain glaring factual arrears, the impugned notices dated 02.12.2019 and 07.102.2020 are quashed and the writ petitions are allowed.

5. Mr.Nissar, learned counsel for the petitioner, on the basis of instructions received, submits that notice dated 25.03.2021 has been received by the petitioner on 27.03.2021. This is recorded.

6. Connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

sl

To

The Assistant Commissioner (ST),
Tirupur Central II Assessment Circle,
Tirupur.

+2cc to Mr.N.A.Nissar Ahmed, Advocate Sr.Nos.20377 and 20378
+1cc to Government Pleader(Taxes) Sr.No.20559

Writ Petition Nos.2591 and 15319 of 2020 and
WMP.Nos.13011, 3008, 19153 and 19154 of 2020

PL(CO)
NR 21/04/2021