

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.06.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.18558 of 2014

and M.P.No.1 of 2015

Coastal Packers Private Ltd.,
Rep. by its Managing Director,
S.B.Gunasekar,
A.6/B, SIPCOT Complex,
Cuddalore 607 005.

..Petitioner

Vs.

The Assistant Commissioner (Commercial Taxes)
Office of the Assistant Commissioner (Commercial Taxes)
Cuddalore Taluk Assessment Circle,
Cuddalore.

..Respondent

Prayer : Writ Petition filed under Article 226 of the
Constitution of India, to issue a Writ of Certiorari, calling
for the records in RcA3/345/98 dated 10.05.2013 passed by the
respondent and quash the same.

For Petitioner : Mr.Adithya Reddy
for M/s.Suhrithparthasarathy

For Respondent : Mr.V.Veluchamy
Government Advocate

ORDER

The recovery notice dated 10.05.2013 is sought to be quashed
in the present writ petition.

2.The petitioner admittedly is an assessee and availed the
tax benefits under Interest Free Sales Tax Deferral Scheme to
the tune of Rs.31.26 Lakhs for the period from 1993-94 to 2002-
03 with a repayment schedule of 2002-03 to 2011-12. In this
regard, the petitioner raised several grounds questioning the
recovery notice issued by the respondent. However, the notice
was issued based on the G.O.Ms.No.320 (Industries - MIG-II)
Department dated 10.08.1993.

3.The learned counsel for the petitioner fairly made a submission that the said G.O. is challenged in a separate Writ Petition which is pending and there is no interim order as such.

4.Under these circumstances, the present Writ Petition reserves no further adjudication and in the event of any favourable order in the Writ Petition which is pending, the petitioner is directed to pursue the issues thereafter and with this liberty, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

-s/d-

Assistant Registrar (CS-IX)

True Copy

Sub-Assistant Registrar

gsa

To

The Assistant Commissioner (Commercial Taxes)
Office of the Assistant Commissioner (Commercial Taxes)
Cuddalore Taluk Assessment Circle,
Cuddalore.

+1cc to M/s Arun Karthik Mohan Advocate SR. No. 28260
1cc to Special Government Pleader (Taxes) SR. No. 28482

W.P.No.18558 of 2014

ln (co)
pr / 13/07/2021

सत्यमेव जयते

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