



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.02.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WP (MD) No.14367 of 2015

and

MP (MD) No.1 of 2015

WEB COPY

R.Ramkumar

... Petitioner

Vs.

1.The Assistant Commissioner (C.T),
Melaveli Veedhi Division,
Madurai.

2.The Commercial Tax Officer,
West Veli Asst.Circle,
Madurai - 20.

... Respondents

Prayer : Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records relating to the issuance of the Demand Notice, in TNGST 5020967 dated 30.01.2015 issued by the first respondent to the petitioner and quash the same as arbitrary, illegal and in excess of their powers and direct the respondents to provide adequate opportunity, by furnishing all the details, which culminated in the issuance of the impugned notice.

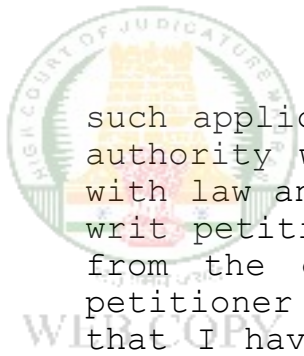
For Petitioner : Mr.S.Kadarkarai
For Respondents : Mrs.J.Padmavathidevi,
Special Government Pleader

ORDER

Heard the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondents.

2.The petitioner challenges the impugned tax demand raised vide notice dated 30.01.2015. The learned counsel for the petitioner reiterated all the contentions set out in the affidavit filed in support of the writ petition. However, as rightly pointed out by the learned Special Government Pleader appearing for the respondents, much water appears to have flown under the bridge. The impugned demand appears to be only consequential to the primary proceedings and the primary proceedings appear to have attained finality.

3.Therefore, it is not for this Court to interfere with the impugned demand at this stage. Be that as it may, if the petitioner is eligible to apply for relief under the Tamil Nadu Sales Tax (Settlement of Arrears) Act, it is certainly open to the petitioner to move the designated authority under Section 5 of the Act. On



such application being filed, if it is maintainable, the designated authority will pass appropriate orders on merits and in accordance with law and dispose of the application. The demand impugned in the writ petition shall be kept in abeyance for a period of four weeks from the date of receipt of copy of this order to enable the petitioner to apply to the designated authority. I make it clear that I have not pronounced anything on the maintainability of the application to be filed by the petitioner nor on the eligibility of the petitioner. It is entirely left open to the designated authority.

4.The writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CO)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

skm

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

1.The Assistant Commissioner (C.T),
Melaveli Veedhi Division, Madurai.

2.The Commercial Tax Officer,
West Veli Asst.Circle, Madurai - 20.

+1 CC to M/s.S.KADARKARAI, Advocate (SR-5238[F] dated 16/02/2021)

+1 CC to M/s.SPL GP (SR-5318[F] dated 16/02/2021)

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**(KUN) CO
AP(17/02/2021) 2P 5C**