BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.20613 of 2018

M.Rajeswari ... Petitioner

Vs.

The Commercial Tax Officer,
Pattukottai,
Thanjavur District. ... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records pertaining to the impugned proceedings issued by the respondent herein in Na.Ka.No.3640/2005/A3, dated 10.08.2018 and quash the same.

For Petitioner	:	Mr.Jameel Arasu
For Respondent	:	Mrs.S.Padmavathidevi Special Government Pleader

O R D E R

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

2.The petitioner's husband Thiru N. Karunanidhi was an assesse registered with the respondent. He had suffered an adverse order. Questioning the same, the petitioner's husband filed an appeal. Since he did not pay 25% of the disputed tax as directed, the appeal was rejected. Questioning the same, he filed second appeal before the Tribunal in T.A.No.49 of 2016. The Tribunal directed that the appeal should be entertained and disposed of on merits. But the petitioner's husband did not take any follow up step. Since the dismissal order had become final, recovery steps were initiated and the demand was also raised on 01.06.2015. The petitioner's husband in the meanwhile passed away on 24.04.2016. The petitioner is residing in the house that belonged to her husband.

3.The petitioner received the impugned notice on 10.08.2018, wherein it has been stated that a sum of Rs.1,82,738/- is due and payable. Questioning the same, this petition came to be filed.

4.As rightly pointed by the learned Special Government Pleader the primary order of dismissal has become final. No challenge can lie against the recovery proceedings. If the petitioner had not inherited anything from the assessee, then of course, she cannot be vexed with any recovery proceedings. It appears that the petitioner is residing in the house that belonged to her husband. Therefore the challenge, made to the impugned notice, has to necessarily fail. The impugned notice is sustained. The writ petition is dismissed. No costs.

Sd/-

Assistant Registrar(AE)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

To:-

The Commercial Tax Officer,
Pattukottai,
Thanjavur District.

+1 CC to M/s.SPL GP (SR-14103[F] dated 29/03/2021)

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AS(24.05.2021) 2P 3C