IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.01.2023

CORAM :

The HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P.Nos.1401, 1410, 1416, 1420 & 1421 of 2023
and
W.M.P.Nos.1478,1483,1490,1492,1493 & 1500 of 2023

Tvl.Nokia Solutions and Networks India Limited,
Plot No.OZ-08 Sipcot Industrial Park,
Panrutti Village, Oragadam,
Sriperumbudur Taluk,
Kanchipuram District – 603 109
Tamil Nadu, India
Rep. By its Power of Attorney
Mr.Sudarshan Pitty .. Petitioner
in all writ petitions

vs

1.Deputy Commissioner (CT) – II,
Large Taxpayer Unit,
Chennai – 35.
Office of the Joint Commissioner (ST),
Large Taxpayer Unit – II,
4th Floor, South Towers,
Govt. Farm Village,
Chennai – 600 035,
Tamilnadu, India.

2.Deputy Commissioner (ST) – II,
Large Taxpayer Unit,
Integrated Commercial Taxes and Registration
Department Building,
4th Floor, Nandanam, Chennai – 35. .. Respondents
in all writ petitions

Prayer in W.P.No.1401 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records relating to the impugned recovery notice bearing TNVAT/33440461618/16-17/CST/868341/2017-18 and dated 15.11.2022 issued by the 1st respondent and quash the same to the extent it pertains to arrears arising under the Central Sales Tax Act, 1956 for Financial Year 2017 – 2018.

Prayer in W.P.No.1410 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records relating to the Form – U notice of recovery of money due bearing TIN : 334404616168/2017-18 dated 10.01.2023 issued by the 2nd respondent to the Manager, State Bank of India, Jawahar Vyapar Bhawan, 11 and 12 Floor, 1 Tolstoy Marg, New Delhi- 110 001, quash the same.

Prayer in W.P.No.1416 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records relating to the Form – U notice of recovery of money due bearing TIN : 334404616168/2017-18 dated 10.01.2023 issued by the 2nd respondent to the Manager, State Bank of India, Jawahar Vyapar Bhawan, 11 and 12 Floor, 1 Tolstoy Marg, New Delhi- 110 001, quash the same.

Prayer in W.P.No.1420 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of prohibition restraining the respondents from undertaking recovery proceedings pursuant to impugned recovery notice bearing no. TNVAT/33440461618/16-17/CST/868341/2017-18 and dated 15.11.2022 issued by the 1st respondent and the Form U-Notice of Recovery of Money due dated 10.01.2023 issued by the 2nd respondent till the rectification applications dated 09.01.2023 is heard and decided by 2nd respondent.

Prayer in W.P.No.1421 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of prohibition restraining the respondents from undertaking recovery proceedings pursuant to impugned recovery notice bearing no. TNVAT/33440461618/16-17/CST/868341/2017-18 and dated 15.11.2022 issued by the 1st respondent and the Form U-Notice of Recovery of Money due dated 10.01.2023 issued by the 2nd respondent bearing CST No.868341/2017-18 and dated 29.09.2021 (received by the petitioner on 06.01.2023) pursuant to which the impugned recovery notice and the Form- U bank attachment notice has been issued, still subsists.

For Petitioner	:	Mr.Karthik Sundaram in all WPs
For Respondents	:	Mr.Haja Nazirudeen Additional Advocate General I assisted by Mr.M.Venkateswaran, Special Government Pleader (Taxes) in all WPs

COMMON ORDER

1. The grievance of the petitioners in these writ petitions is that recovery notices issued to them by the respondents pursuant to the assessment order dated 29.09.2021 are bad in law.

2. Learned Additional Advocate General appearing for the respondents has placed before this Court the written instructions received by him from the respondents on 20.01.2023. As per the written instructions, the respondents have decided to revise the assessment which was made earlier under the assessment order dated 29.09.2021 which is the basis of the impugned recovery notices dated 15.11.2022. As seen from the written instructions, the respondents have also decided to withdraw the impugned recovery notice dated 15.11.2022. It is further seen from the

written instructions that the C-Forms have been filed by the petitioner (dealer) and it is with the respondents. According to the respondents, as seen from the written instructions, they have to verify and scrutinize the same and conclude whether the said C-Forms are valid or not. The respondents have also undertaken that they will issue revised assessment order after giving due consideration to the C – Forms submitted by the petitioner (dealer) for the year 2017 – 2018 within a period of eight weeks. The said undertaking given by the respondents is recorded.

3. Since the prayer sought for in these writ petitions has been achieved, these writ petitions are disposed of after recording the written instructions received by the learned Additional Advocate General for the respondents by directing the second respondent to revise the earlier assessment of the petitioner (dealer) by passing suitable order after giving due consideration to the C – Forms submitted by the petitioner (dealer) for the year 2017 – 2018 within a period of eight weeks from the date of receipt of a copy of this order. Insofar as the C-Forms which are still in the possession of the petitioner are concerned, the petitioner (dealer) is permitted to submit the same to the respondents and it is for the respondents to decide whether the said C-Forms can be accepted or not. In view

of the undertaking given by the respondents that they will re-do the assessment, the bank attachment dated 10.01.2023 stands revoked. No costs. Connected miscellaneous petitions are closed.

20.01.2023

Index:Yes/No
Neutral Citation:Yes/No
ssm

To

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ABDUL QUDDHOSE,J.

ssm

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