IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.03.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.8604 of 2023
and
W.M.P.No.8774 of 2023

M/s.Gokul Builders and Estates (Madras) Ltd.,
Rep. By its Managing Director,
New No.18, Old No.28,
C.V.Raman Road, Alwarpet,
Chennai – 600 018. .. Petitioner

vs

The Assistant Commissioner (ST)
Alwarpet Assessment Circle,
No.208, Second Floor,
Integrated Commercial Taxes and
Registration Department South Tower,
Government Farm Village,
Veterinary Hospital Backside,
Nandanam, Chennai – 600 035. .. Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records pertaining to the impugned order passed by the respondent vide proceedings dated 07.02.2023 in TNGST 0820480/2000 – 01 and 2001 – 2002 for the assessment year 2000 – 2001 and 2001 – 2002 for claiming Tax and Penalty for a sum of Rs.2,05,86,697 and to quash the same.

For Petitioner : Mr.S.Murugan

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.Prashanth Kiran, learned Government Advocate accepts notice and has enough requisite instructions to enable final disposal of this matter at this juncture. By consent of both parties and since the issue involved turns on a short compass, final orders are passed in this writ petition even at this juncture.

2. The challenge is to a recovery notice issued under the provisions of the Tamil Nadu General Sales Tax Act, 1959 (in short, 'Act') which is dated 07.02.2023. The impugned notice calls upon the petitioner to remit sums of Rs.47.21 lakhs (approx) and Rs.35.38 lakhs (approx) as arrears along with penalty of sum of Rs.72.03 lakhs (approx) and Rs.53.35 lakhs (approx) all for the periods 2000 – 2001 and 2001 – 2002. The total arrears of tax and penalty are in the region of Rs.2.58 crores.

3. There is really no cause for intervention on any score since the admitted case of the parties is that the assessments for

the years 2000 – 2001 and 2001 – 2002 under the provisions of the Act have become final.

4. The petitioner had earlier received demand notices dated 26.03.2013 which were the subject matter of challenge in W.P.No.8662 of 2013. The challenge was on the ground that the notices were not accompanied by orders of assessment. Pending writ petition, the procedures were regularized and orders of assessment came to be passed on 26.04.2013, subsequently revised on 13.09.2013 duly served on the petitioner.

5. Admittedly, these orders of assessment have attained finality and the petitioner has not challenged the same either by way of writ petition or statutory appeals / revision. Hence the demand under the same cannot be interfered with today after the lapse of nearly a decade. In the interregnum, the respondents have been issuing notices periodically for recovery of the demands and it is most recent of the notices that is subject matter of the present writ petition.

6. In view of the narration as aforesaid, seeing as the assessments giving rise to the impugned demand have attained

finality, there is no infirmity in the impugned notice and this writ petition is thus dismissed. No costs. Consequently, connected miscellaneous petition is closed.

20.03.2023

Index:Yes/No
Neutral Citation:Yes
ssm

To
The Assistant Commissioner (ST)
Alwarpet Assessment Circle, No.208, Second Floor,
Integrated Commercial Taxes and
Registration Department South Tower,
Government Farm Village,Veterinary Hospital Backside,
Nandanam, Chennai – 600 035.

DR. ANITA SUMANTH,J.

ssm

W.P.No.8604 of 2023

20.03.2023