



W.P.No.14894 of 2023

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 01.06.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.14894 of 2023 and
WMP.Nos.14468 and 14470 of 2023

Fritzmeier Motherson Cabin Engineering Pvt Ltd
No-112, Singadivakkam Village
Attuputhur Post - 631 561
Kancheepuram District
Rep by its Authorized Signatory
T.Y. Sampathkumar
Assistant Vice President - Finance

... Petitioner

Vs

State Tax Officer
Office of the Assistant Commissioner (ST)
Sriperumbudur Assessment Circle
Varadharajapuram - 600 123

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus calling for the records in the Impugned Order bearing reference number TIN 33761664030/2014-15 dated 15.07.2016 passed by the Respondent and quash the same and remand the



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matter back to the file of the Respondent to consider the matter afresh after providing an opportunity for being heard, in accordance with law.

For Petitioner : Mr.V.Veeraraghavan

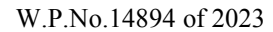
For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

The petitioner has challenged the recovery notice calling upon it to remit the arrears of sales tax for the period 2014-15. The demand was raised under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

2.It is the petitioner's case that the arrears arise out of a rectification order dated 15.07.2016 which was supplied only along with the recovery notice. That apart, the rectification order dated 15.07.2016 refers to a notice dated 28.04.2016 issued to the petitioner and proceeds on the basis that the petitioner was non-responsive.

3.However, the petitioner has, vide reply dated 10.05.2016, posted on 11.05.2016, set out its objections which have clearly escaped the attention of the assessing authority.



7. Needless to say any recovery shall be subject to the proceedings directed to be carried out now. If the petitioner does not appear on the date of hearing as fixed aforesaid, the respondent is at liberty to continue with the proceedings for recovery. No notice need be issued for hearing directed to be conducted on 16.06.2023 as both learned counsel had taken note of the date pronounced in Court.



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8.This writ petition is allowed. No costs. Connected miscellaneous petitions are closed.

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vs

Index : Yes / No

Speaking order

Neutral Citation : Yes / No

To

State Tax Officer

Office of the Assistant Commissioner (ST)

Sriperumbudur Assessment Circle

Varadharajapuram - 600 123



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Dr.ANITA SUMANTH, J.

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