



W.P.No.21014 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.07.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.21014 of 2023

and

W.M.P.No.20383 of 2023

Tvl.R.Rama Rao,
Represented by its Proprietor R.Rama Rao,
No.29, Vetri Vinayagar Koil Street,
Thiruvalléeswarar Nagar, Anna Nagar,
Chennai - 600 040.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Koyambedu Assessment Circle,
4/109, 1st Floor, Varadharajapuram,
Nazarathpettai, Chennai - 600 123.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TIN : 33491342690/2016-2017 dated 26.06.2023 and quash the same and direct the respondent to defer the demand as per the above notice.



WEB COPY



W.P.No.21014 of 2023

For Petitioner : Mr.Pramod Kumar Chopda
for Ms.P.Aruna Chopda

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice on behalf of the respondent.

2. The petitioner has challenged the impugned Demand Notice bearing TNGST TIN.No.33491342690/2016-17 dated 26.06.2023, whereby, the respondent has called upon the petitioner to pay arrears of tax that was assessed in Assessment Order dated 01.06.2022 for the Assessment Year 2016-2017.

3. The petitioner has already challenged the aforesaid Assessment Order in W.P.No.17469 of 2022, although the petitioner has not secured any interim order in the aforesaid writ petition after it was heard at length.



W.P.No.21014 of 2023

WEB COPY

4. It appears that the petitioner had received a notice subsequent to the filing of the writ petition on 21.02.2023. Under these circumstances, the petitioner had filed W.M.P.No.7499 of 2023 whereby, the demand for Rs.80,04,427/- was withdrawn as the petitioner had made payments and the credit was reflected.

5. The total amount of tax which was confirmed against the petitioner in the Assessment Order dated 01.06.2022 is Rs.1,13,82,802/-. It appears that during the interregnum, the petitioner has paid a sum of Rs.55,72,559/- and therefore, there is a balance of Rs.58,10,241/-.

6. Considering the fact that the petitioner is assailing the Assessment Order dated 01.06.2022 in W.P.No.17469 of 2022 on 18.07.2023, which is to be heard finally by this Court, the Court is inclined to close this writ petition. The respondent shall however maintain the *status quo* as on date till 25.07.2023.



WEB COPY



W.P.No.21014 of 2023

C.SARAVANAN, J.

arb

7. This Writ Petition stands closed with the above observation. No costs. Consequently, connected Writ Miscellaneous Petition is also closed.

14.07.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

arb

Note: Registry is directed to list W.P.No.17469 of 2022
for final hearing on 25.07.2023 instead 18.07.2023.

To

The Assistant Commissioner (ST),
Koyambedu Assessment Circle,
4/109, 1st Floor, Varadharajapuram,
Nazarathpettai, Chennai - 600 123.

W.P.No.21014 of 2023

and

W.M.P.No.20383 of 2023