



WEB COPY



W.P.Nos.35100 & 35104 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.12.2023

CORAM:

THE HONOURABLE Mr.JUSTICE KRISHNAN RAMASAMY

W.P.Nos.35100 & 35104 of 2023

and

W.M.P.No.35069 of 2023

W.P.No.35100 of 2023

Bharat Heavy Electricals Limited
(A Government of India Undertaking)
Boiler Auxiliaries Plant
(Represented by its Manager – Girish Hans)
Indira Gandhi Industrial Complex
Ranipet – 632 406.

... Petitioner

-Vs-

The Assistant Commissioner (ST),
Ranipet (SIPCOT) Assessment Circle,
Ranipet.

... Respondent

PRAYER :

Writ Petition filed under Article 226 of the Constitution of India
praying for a writ of Certiorarified Mandamus calling for the records on
the files of the Respondent herein in TIN: 33024364741/2016-2017 dated



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01.12.2023, quash the same, while directing the Respondent to forbear from proceeding with recovery, pending disposal of the application for rectification dated 28.08.2020, filed by the Petitioners as reiterated on 11.12.2023.

W.P.No.35104 of 2023

Bharat Heavy Electricals Limited
(A Government of India Undertaking)
Boiler Auxiliaries Plant
(Represented by its Manager – Girish Hans)
Indira Gandhi Industrial Complex
Ranipet – 632 406.

... Petitioner

-Vs-

The Assistant Commissioner (ST),
Ranipet (SIPCOT) Assessment Circle,
Ranipet.

... Respondent

PRAYER :

Writ Petition filed under Article 226 of the Constitution of India praying for a writ of Mandamus directing the Respondent herein to dispose the application dated 28.08.2020 filed by the Petitioners as reiterated on 11.12.2023.



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For Petitioner

in both the Writ Petitions : Mr.N.Prasad

For Respondents

in both the Writ Petitions : Ms.Amirta Poonkodi Dinakaran,
Govt. Advocate (Taxes)

COMMON ORDER

W.P.No.35100 of 2023 has been filed challenging the impugned notice dated 01.12.2023 whereby the respondent called upon the petitioner to pay the CST dues pertaining to the Assessment Year 2016-17 to the tune of Rs.17,23,21,712/-

2.W.P.No.35104 of 2023 has been filed seeking for a writ of Mandamus directing the respondent to dispose of the application dated 28.08.2020 filed by the petitioner as reiterated on 11.12.2023.

3.Mr.N.Prasad, learned counsel appearing on behalf of the Petitioner in both the Writ Petitions would submit that when the petitioner has filed an application dated 28.08.2020 seeking rectification of the mistake made



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by the assessing authority in the order dated 28.07.2020, without passing an order in the said rectification application, the respondent ought not to have issued the impugned notice dated 01.12.2023 for recovery of the dues and hence, the petitioner has come up with the present Writ Petitions.

4.On the other hand, Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (Taxes), on instructions would submit that the respondent would dispose of the rectification application within a period of four weeks from the date of receipt of a copy of this order, after affording an opportunity of personal hearing to the petitioner.

5.Considering the facts and circumstances of the case as well as the submissions made by the learned counsel appearing on behalf of the petitioner and the learned Government Advocate appearing on behalf of the respondent, there shall be an order of stay of the impugned notice dated 01.12.2023 until the disposal of the rectification application dated 28.08.2020 filed by the petitioner. In the event, by virtue of the rectification order, the outstanding amount towards the Tax is set aside or modified, the



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impugned notice dated 01.12.2023 has to be modified to that extent.

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6.These Writ Petitions are disposed of with the abovesaid directions.

Consequently, connected miscellaneous petition is closed. No costs.

18.12.2023

Neutral Citation : Yes/No

Internet : Yes/No

Index : Yes/No

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To

The Assistant Commissioner (ST),
Ranipet (SIPCOT) Assessment Circle,
Ranipet.

KRISHNAN RAMASAMY, J.



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