IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.09.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1097 of 2021
and
W.M.P.Nos.1213 and 1214 of 2021

E.Chandran ... Petitioner

Vs.

1.The Assistant Commissioner (CT),
Thiruvanmiyur Assessment Circle,
No.191, Firat Main Road,
Burma Colony,
Perungudi, Chennai – 600 096.

2.The State Tax Officer,
O/o.The Assistant Commissioner (ST),
Thiruvanmiyur Assessment Circle,
Perungudi,
Chennai – 600 096. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the proceedings in Notice No.RC/1902/2006/B1 dated 01.04.2019 on the file of the 1st respondent and the consequential notices sent by the 2nd respondent in Notice No.TNGST/0922799/2002-03 to 2005-06 dated 02.08.2019 and 31.10.2019 respectively and to quash the same as illegal and without jurisdiction.

For Petitioner : Mr.G.Harshavarthan
for Mr.Govind Chandrasekhar

For Respondents : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

This writ petition is directed against the recovery proceedings initiated against the petitioner who was the proprietor of M/s.Excel Fab. It appears to be pursuant to an order passed by the Tamil Nadu Sales Tax Appellate Tribunal (Main Bench) in S.T.A.No.202/2007 reversing the order passed by the Appellate Assistant Commissioner (CT) – Kancheepuram in A.P.No.150/2005 dated 06.06.2006, relating to the Assessment Years 2003-2004 under the TNGST Act, 1959. The recovery notice that has been issued against the petitioner also pertains to the alleged pay drawn arrears of the tax for the other Assessment Years 2003-04, 2004-05 and 2005-06. It is not clear whether any adverse orders has been passed against the petitioner for these Assessment Years by the Tribunal. The petitioner had secured an interim order on 21.01.2021 at the time of admission of this writ petition. Since the Tribunal has passed orders mentioned above against the petitioner, Court is inclined to dismiss this Writ Petition. However, the recovery proceedings is directed to be kept in abeyance for a period of six weeks from today. It is open for the petitioner to challenge the order passed by the Tamil Nadu Sales Tax Appellate Tribunal in S.T.A.No.202/2007 for the Assessment Year 2002-2003. It is also open for the petitioner to obtain orders which may have been passed either by the Appellate Commissioner or by the Tribunal for the succeeding Assessment Years and take up an appeal before the Appellate Authority.

2. It is made clear that recovery proceedings will be kept in abeyance only for a period of six weeks alone and thereafter it is open for the Commercial Tax Department to proceed against the petitioner, in case, the petitioner fails to obtain interim protection from the Appellate Authority.

3. This Writ Petition stands dismissed. No costs. Consequently, connected writ miscellaneous petitions are closed.

20.09.2024

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

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C.SARAVANAN, J.

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