



W.P.No.1846 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.09.2024

WEB COPY

CORAM :

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN**

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M/s.Nambisan Diary (P) Ltd.,
Represented by Mr.K.G.Vivek,
Director,
34, 4th trust cross street,
Mandavelipakkam,
Chennai-28.

... Petitioner

VS

The Commercial Tax Officer,
Luz assessment Circle,
Chennai-28.

.. Respondent

Prayer: This Petition came to be numbered by transfer of O.P.No.1681 of 2003 from the file of the Tamil Nadu Taxation Special Tribunal, Chennai after abolition of the Tribunal in 2004 praying this Court to call for the records on the files of the respondent in Rc.1318/01/03 dated 8.12.03, received on 11.12.03, and cancel or set aside the same as being without jurisdiction, invalid and illegal.



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For Petitioner : No Appearance
For Respondent : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

(Order of the Court was made by Dr.ANITA SUMANTH.,J)

The challenge in this writ petition is to notice dated 08.12.2003 styled as 'URGENT NOTICE' for the period 1995-96. The notice calls upon the petitioner to remit arrears of sales tax in terms of the Tamil Nadu General Sales Tax Act, 1959 (in short 'Act') under threat of coercive recovery action by various modes. The basis of the challenge, which is qua the demand relating to penalty alone, is that the order of the Tamil Nadu Taxation Special Tribunal dated 29.11.2001 has set aside the levy of penalty to be re-done if warranted, and there has been no notice issued thereafter.

2.However, we see from the compilation of documents filed by the petitioner that there is a subsequent order of the Tamil Nadu Sales Tax Appellate Tribunal dated 20.10.2003, wherein levy of penalty under Section 12(3)(c) of the Act of a sum of Rs.6,276/- has been confirmed. Thus we see nothing erroneous in the impugned demand including the component of penalty as well.



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3.This writ petition is dismissed. No costs.

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[A.S.M., J] [G.A.M., J]
25.09.2024

Index:Yes/No
Speaking order
Neutral Citation:Yes
vs

To

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