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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **21.11.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13862 of 2022
and
W.M.P.No.13130 of 2022

M/s.Power Links,
Rep. By its Proprietor Mr.S.Satheesh Kumar,
Previously at:
Old No.5/1-3, New No.2165/1-3, L Block,
12th Main Road, 1st Street, Anna Nagar West,
Chennai – 600 040

Presently at
No.1172, 36th Street,
I-Block, Anna Nagar,
Chennai – 600 040

....Petitioner

Vs

The Assistant Commissioner (ST),
Ambattur Assessment Circle,
Integrated Commercial Taxes and
Registration Building,
Room No.322, IIIrd Floor,
Nandanam, Chennai – 600 035

....Respondents

PRAYER: Writ Petition is filed under Article 226 of Constitution of India, pleased to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in TIN:33061364218/2016-17 dated 23.05.2022 quash the same and further direct the respondent to grant a reasonable

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opportunity for the production of records to prove that the service tax of Rs.4,00,60,453/- was collected and paid to the Central Government on "Service income Rs.28,00,51,076/-" and exclude the turnover of Rs.1,70,88,748/- relating to sales turnover of Andhra Pradesh Branch which ought not be assessed by the respondent herein

For Petitioner : Mr.P.Arumugam
For Mr.V.Sundareswaran

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

This Writ Petition has been filed challenging the impugned notice dated 23.05.2022 issued by the respondent seeking to recover a sum of Rs.1,33,62,335/-. The impugned notice is challenged on the ground that there is no demand subsisting for the assessment year 2016-2017.

2. In the counter affidavit that has been filed by the respondent, the respondent pleaded that there is typographical error, as the notice actually pertains to the assessment year 2017-2018.

3. The learned counsel for the petitioner submitted that earlier an assessment order came to be passed for the assessment year 2017-2018 on 12.04.2022 which is a subject matter before this Court in W.P.No.13860 of 2022 and by an order dated 02.06.2022, this Court had set aside the order

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and remitted the case back to the respondent to pass a fresh order. The learned counsel for the petitioner further submits that the consequential order, pursuant to the directions of this Court in W.P.No.13129 of 2022 dated 22.04.2022 has also been passed dropping the demand.

4. The learned counsel for the respondent confirms that the proceedings had been dropped against the petitioner in terms of order dated 23.05.2022 for the assessment year 2017-2018.

5. The copy of the order was also been placed before this Court.

6. In view of the above, there is no scope for issuing the impugned recovery notice against the petitioner and the same is quashed.

7. Accordingly, this Writ Petition is allowed. Consequently, connected miscellaneous petition is closed. No costs.

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

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C.SARAVANAN, J

Sma

To
The Assistant Commissioner (ST),
Ambattur Assessment Circle,
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W.P.No.13862 of 2022

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