IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.06.2024

CORAM :

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.12341 of 2024
and
WMP.Nos.13453, 13457 & 13459 of 2024

Tvl. Stanely Hitech Construction Company (P) Ltd.,
(Represented by its Managing Director
Mr.S.Saravanan), 189 - E, New Building,
Bungalow Street, Tiruchengode - 637 211.

.. Petitioner

Versus

1. The State Tax Officer,
   Tiruchengode (Town) Circle,
   Sengunthar Arakkattalai Building,
   100/13, Salem Main Road,
   Tiruchengode - 637 301.

2. The Executive Engineer,
   TWAD RWS Division,
   No.6/1, LBB Road, Periyakuppam Village,
   Thiruvallur - 602 001.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records on the files of the first respondent herein in Roc.No.1477/2019/A3 dated 12.03.2024 along with the annexed Form U dated 12.03.2024, quash the same, while forbearing the first respondent from proceeding to initiate recovery proceedings pending the disposal of the application dated 06.01.2024 for the assessment year TNVAT 2013-14 and further application dated 01.12.2023, in respect of the assessment year TNVAT 2015-16.

For Petitioner	:	Mr.K.A.Parthasarathy
For R1	:	Mr.C.Harsha Raj Additional Government Pleader (Taxes)

ORDER

By this writ petition, a recovery notice relating to assessment years 2013-14 and 2015-16 is challenged.

2. In W.P.Nos.2846, 2849 & 2858 of 2024, the petitioner had challenged the assessment orders and consequential garnishee orders relating to assessment years 2013-14 and 2015-16. By order dated 17.04.2024, the assessment orders were set aside and, consequently, the garnishee orders were also set aside.

3. Since the recovery notice impugned in this writ petition was issued pursuant to assessment orders which were already set aside along with garnishee orders, learned counsel for the petitioner submits that the order impugned herein is liable to be set aside.

4. Mr.C.Harsha Raj, learned Additional Government Pleader (Taxes), accepts notice for the first respondent.

5. In order dated 17.04.2024, it was recorded as under:-

> *"6. For reasons set out above, the impugned order dated 30.11.2023 is set aside and the matter is remanded for reconsideration. Pursuant to the above mentioned order, the respondent issued garnishee orders and such garnishee orders are assailed in W.P.Nos.2849 & 2858 of 2024. In view of the assessment order being set aside, the garnishee orders are also liable to be set aside. Therefore, these garnishee orders are set aside by leaving it open to the respondent to initiate recovery action, if warranted, pursuant to the rectification proceedings. Until the rectification petitions dated 06.01.2024 and 01.12.2023 for assessment years 2013-2014 and 2015-2016, respectively, are considered and disposed of on merits, the respondent is restrained from initiating coercive action against the petitioner."*

6. In view thereof, the order impugned herein is also liable to be set aside. Therefore, WP.No.12341 of 2024 is allowed by setting aside the impugned recovery notice on the same terms as specified in the order in W.P.Nos.2846, 2849 & 2858 of 2024. No costs. Consequently, connected miscellaneous petitions are closed.

04.06.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

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SENTHILKUMAR RAMAMOORTHY, J.

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