



W.P. No.1707 of 2025

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**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 22.01.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.1707 of 2025**

**and**

**W.M.P. No.1957 of 2025**

M/s.Indus Ind Bank Ltd.,  
Represented by Mr.V.Govindarajan  
Senior Vice President – Legal,  
(Consumer Finance division)  
No.3, Village Road, Nungambakkam,  
Chennai-600 031.

... Petitioner

Vs.

1.The Assistant Commissioner (ST),  
Nungambakkam Assessment Circle,  
No.88, Mayor Ramanathan Salai,  
Chetpet, Chennai-600 031.

2.The State of Tamil Nadu,  
Rep. By the Joint Commissioner (ST),  
Chennai (Central) Division,  
PAPJM Buildings, Greaves Road,  
Chennai-600 006.

3.The Secretary,  
Tamil Nadu Sales Tax Appellate Tribunal,  
Main Bench, Second Floor,  
City Civil Court Buildings,  
High Court Campus, Chennai-600 104.

... Respondents



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**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the file of the 1<sup>st</sup> Respondent in impugned Notice in TNVAT Act/2007 dated 09.01.2025 and quash the same as ex-facie illegal, contrary to the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Rules framed thereunder besides being contrary to the principles of natural justice.

For Petitioner : Mr.K.Venkatasubramanian

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

### **ORDER**

The learned counsel for the petitioner is challenging the recovery proceedings dated 9.01.2025. It is submitted that this recovery notice is pursuant to the order of the Tribunal in S.T.A.Nos.634 to 638 of 2019.

2. According to the petitioner, the above orders of the Tribunal suffers from errors apparent on the face of the record and thus filed a rectification petition on 09.01.2025. On the very same date, the impugned recovery notice have been issued. It is submitted that the impugned recovery notice may be kept in abeyance until the rectification petition is disposed of, not seriously objected by the learned Additional Government Pleader for the Respondents.



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3. In view thereof, this Court is inclined to direct the Respondent not to proceed with recovery proceedings until the rectification petition is disposed of.

4. The Tribunal is also directed to endeavour to dispose of the rectification petition within a period of four weeks. It is made clear that the petitioner shall not take any adjournments and ensure that the rectification petition is disposed of at the earliest, if any adjournments is sought for by the petitioner, it is open to the Respondent to proceed with recovery in accordance with law.

5. Accordingly, the writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

**22.01.2025**

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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**MOHAMMED SHAFFIQ, J.**

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To:

- 1.The Assistant Commissioner (ST),  
Nungambakkam Assessment Circle,  
No.88, Mayor Ramanathan Salai,  
Chetpet, Chennai-600 031.
- 2.The Joint Commissioner (ST),  
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