IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.6782 of 2025
& W.M.P.Nos.7450 & 7451 of 2025

Mega Enterprises,
Rep by its Partner, Ch Anantha Lakshmi,
T.D.Complex, No.573-C, 1st Floor,
SBOA School Street,
Anna Nagar West Extension,
Chennai 600 101.

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Padi Assessment Circle,
Integrated Commercial Taxes and Registration Department Buildings,
Room No.417, 4th Floor, Nandanam,
Chennai 600 035.

2.The Branch Manager,
Indian Bank,
Door No.5, First Street,
Sait Colony, Egmore,
Chennai 600 008

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned notice of the 1st respondent in RC.No.33AAZFM8686R1ZR/2023-24 dated 28.01.2025 and quash the same.

For Petitioner	:	Mr.R.Kumar
For Respondent	:	Ms.Amirta Poonkodi Dinakaran, Government Advocate for R1

ORDER

This writ petition has been filed challenging the impugned recovery notice dated 20.01.2024 issued by the respondent.

2. The learned counsel for the petitioner would submit that initially, 8 assessment orders were passed by the respondent. Aggrieved over the same, the appeals were filed by the petitioner against 4 assessment orders, out of which, 2 appeals were rejected by the respondent on the aspect of limitation. At this juncture, the impugned

recovery notice was issued by the respondent based on the aforesaid impugned orders. Hence, this petition has been filed.

3. In reply, the learned Government Advocate appearing for the 1st respondent would submit that in this case, though 8 assessment orders were passed by the respondent, the petitioner had challenged only 4 assessment orders vide 4 appeals, out of which, 2 appeals were rejected by the respondent on the aspect of limitation vide orders dated 17.10.2024 and 22.10.2024. Under these circumstances, now this petition has been filed only against the recovery notice, however, no challenge has been made either against the said rejection orders or against the original assessment orders.

4. Further, she would contend that normally, when an assessment order is in force, the recover notice, which was issued based on the said assessment order, cannot be challenged by the Assessee. Hence, she requests this Court to dismiss the present petition.

5. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the 1st respondent and also perused the materials available on record.

6. In the case on hand, there are totally 8 assessment orders. However, the petitioner had filed the appeals only against 4 assessment orders, out of which, 2 appeals were rejected by the respondent on the aspect of limitation. The said rejection orders were not challenged by the petitioner. Further, as far as the other 4 assessment orders are concerned, the said orders were not at all challenged by the petitioner. The details in nutshell are as follows:

S. No	Demand ID	Assessment Order dated	Appeal Filed on	Appeal Status as on the date of recovery notice
1	ZD331224191552K	23.12.2024	Not Challenged	
2	ZD331024128413Z	18.10.2024	24.01.2025	Admitted on 04.02.2025
3	ZD330824283359Y	30.08.2024	28.12.2024	Admitted on 04.02.2025
4	ZD331223149183R	20.12.2023	Not Challenged	
5	ZD3312230639496	11.12.2023	24.01.2025	Rejected on 17.10.2024
6	ZD331223045179L	08.12.2023	24.01.2025	Rejected on 22.10.2024
7	ZD3311230896965	15.11.2023	Not Challenged	
8	ZD3306211252686	28.06.2021	Not Challenged	

7. In view of the above, it is clear that out of 8 assessment orders, 6 assessment orders had already attained its finality. Under these circumstances, the recovery notice came to be issued by the respondent based on the original assessment orders and the same was challenged before this Court.

8. As rightly contended by the respondent, when the assessment orders are in force, the recovery notice, which was issued based on the said assessment orders, cannot be challenged by the petitioner. In this case, as stated above, 6 assessment orders had already attained its finality. When such being the case, no challenge can be made against the recovery notice, which was issued based on the original assessment orders. Hence, this Court is of the view that there is no merits in the present petition and thus, this petition is liable to be dismissed.

9. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

19.03.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

The Assistant Commissioner (ST),
Padi Assessment Circle,
Integrated Commercial Taxes and Registration Department Buildings,
Room No.417, 4th Floor, Nandanam,
Chennai 600 035.

KRISHNAN RAMASAMY.J.,

nsa

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