(2008) 12 MAD CK 0218

In the Madras High Court

Case No : Writ Petition (MD) No. 11701 of 2008 and M.P. MD No. 1 of 2008

Shetlers India APPELLANT

Vs

The Assistant Commissioner [CT], The Assistant Commissioner [CT], Tallakulam Circle and The Special Committee RESPONDENT

Date of Decision : 18-12-2008

Acts Referred:
Tamil Nadu General Sales Tax Act, 1959 — Section 16D

Citation : (2008) 12 MAD CK 0218

Hon'ble Judges : G. Rajasuria, J

Bench : Single Bench

Advocate : S. Karunakaran, for the Appellant; V. Rajasekaran, Government Advocate (Tax), for the Respondent

Judgement

G. Rajasuria, J.—This writ petition has been filed to call for the records in Na Ka A3/3840/2008 dated 14.10.2008 on the file of the 1st respondent and quash the same as illegal, arbitrary and against law and direct the respondents to defer the further proceedings pending disposal of the application filed u/s 16[D] of TNGST Act on the file of the 3rd respondent.

2. Heard the learned Counsel for the petitioner and also Mr. V. Rajasekaran, learned Government Advocate (Tax), appearing for the respondents.

3. The only grievance of the petitioner is that his representation to the Special Committee (Commercial Taxes), Chennai, filed u/s 16D of the Tamil Nadu General Sales Tax Act, 1959, is pending disposal for a long time. However, the first respondent has directed the petitioner to make payment of the amount of tax and penalty and also threatened to initiate recovery proceedings if he failed to pay the tax and penalty.

4. Under identical circumstances, this Court earlier passed orders directing the Special Committee to dispose of the representation u/s 16D within a time frame,

so that the issue attains finality. Following the said order, this writ petition is disposed of directing the Special Committee (Commercial Taxes), Chepauk, Chennai to consider the application of the petitioner, filed u/s 16D of the TNGST Act, 1959, in accordance with law and pass appropriate orders on the merits of the case within a period of six weeks from the date of receipt or production of a copy of this order. The petitioner shall also send one more copy of his representation along with a copy of this order to the Special Committee within a week from the date of receipt of a copy of this order. Till such time, the Special Committee takes a decision on this application, the revenue recovery proceedings shall not be proceeded with by the assessing officers. No costs. Consequently, connected miscellaneous petition is closed.