(2012) 02 MAD CK 0065

In the Madras High Court

Case No : Writ Petition No. 3493 of 2012

TVL. Welcome Surgical and Co. APPELLANT

Vs

The Assistant Commissioner (CT) Park Town I Assessment Circle 191, N.S.C. Bose Road, Wavoo Complex Chennai-600001 RESPONDENT

Date of Decision : 20-02-2012

Acts Referred:
Tamil Nadu Value Added Tax Act, 2006 — Section 27(4), 51, 52

Citation : (2012) 02 MAD CK 0065

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : R. Senniappan, for the Appellant; S. Kanmani Annamalai Government Advocate (Taxes), for the Respondent

Final Decision : Dismissed

Judgement

M. Jaichandren

1. Heard the learned counsels appearing for both sides. At this stage of the hearing of the writ petition, the learned counsel appearing for the

petitioner had submitted that the assessment order had been passed by the respondent, on 10.9.2011, directing the petitioner to pay the sales tax

of Rs.71,173/-, for the assessment year 2009-2010, under the Tamil Nadu Value Added Tax Act, 2006, alongwith the penalty of Rs.71,475/-,

u/s 27(4) of the said Act.

2. The learned counsel appearing for the petitioner had further submitted that the petitioner had preferred an appeal, before the Appellate Deputy

Commissioner, (CT)-I, Chennai, under Sections 51 and 52 of the Tamil Nadu Value Added Tax Act, 2006, which is pending disposal, till date while so, the respondent had issued the impugned notice, dated 2.2.2012, directing the petitioner to pay a sum of Rs. 53,380/-, as sales tax, for

the assessment year 2009-2010 and an amount of Rs. 71,475/-, as penalty.

3. The learned counsel appearing for the petitioner had further submitted that the petitioner would pay a sum of Rs.53,380/-, to the respondent,

within fifteen days from today. On such payment being made, the Appellate Deputy Commissioner, (CT)-I, Chennai, is directed to dispose of the

appeal pending on his file, on merits and in accordance with law, with in a specified period.

4. The learned Government Advocate appearing for the respondent has no objection for this court passing such an order.

5. In view of the above, the petitioner is directed to pay a sum of Rs. 53,380/-, payable by the petitioner, as sales tax, to the respondent, with in

fifteen days from today. On such payment being made, the Appellate Deputy Commissioner, (CT)-I, Chennai, is expected to hear the appeal filed

by the petitioner, under Sections 51 and 52 of the Tamil Nadir Value Added Tax Act, 2006, and to pass appropriate orders thereon, on merits

and in accordance with law, as expeditiously as possible.

6. Further, it is made clear that until final orders are passed by the Appellate Deputy Commissioner, (CT)-I, Chennai, the respondent shall not

proceed against the petitioner to recover the penalty of Rs. 71,475/-, said tube payable by the petitioner, as per the impugned notice, dated

2.2.2012. The writ petition is ordered accordingly. No costs. Connected M.P.No.1 of 2012 is closed.

