

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.10.2015

CORAM:

THE HON'BLE MR. JUSTICE R. MAHADEVAN

W.P.Nos.31882 to 31890 of 2015
and M.P.Nos.1 of 2015

W.P.No.31882/15 to 31890/15:

Sri Krishna Smelters Ltd.

rep. by its Managing Director R.Duraisamy

No.110/D-1 Iveli Village Akkamapet Post

Sankari Taluk 637 301 Salem District

Petitioner in all

Vs

1 The Joint Commissioner (CT)
C.T.Buildings Salem Division Salem

2 The Assistant Commissioner (CT)
Sankagiri Assessment
Sankagiri 637 301 Salem District Respondents in all

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of certiorarified mandamus calling for the records on the files of the 1st respondent in S.M.C.M.Ps.No.199/2011/A11 189/2011/A11 dt.3/12/2013 159/2011/A11 dt.4/12/2013, 159/2011/A11 dt.4/12/2013, 199/2011/A11 dt.4/12/2013,159/2011/A11 dt.4/12/2013, 199/2011/A11 dt.3/12/2013,199/2011/A11 dt.5/12/2013,159/2011/A11 dt.4/12/2013 dated 3.12.2013 and quash the same in so far as the assessment year 1995-96,1996-97,1997-98,2000-01,2001-02,2002-03,2001-02,under the CST Act,2002-03, under the CST Act 2003-04 under the CST Act respectively under TNGST Act 1956 is concerned as being without jurisdiction authority of law and contrary to the principal laid down by the Division Bench of this Honourable Court rendered in W.A.No.1482/2006 dated 6.12.2006 (M/s.Amutha Mills Private Ltd. Annur Coimbatore District Vs. Assistant Commissioner (CT) Zone III Coimbatore and others) and further direct the 1st respondent to pass order afresh as requested vide representations dated 2.6.2014 20.11.2014 and 1.4.2015

For petitioners

Mr.R.Senniappan

For respondents

Mr.V.Haribabu, AGP(T)

C O M M O N O R D E R

Heard the learned counsel for the petitioner and Mr.V.Haribabu, learned Additional Government Pleader (Taxes), who took notice for the respondents and with their consent, the main writ petitions are taken up for disposal.

2. Though the writ petitions have been filed challenging the orders of the 1st respondent dated 3.12.2013 for the assessment years in question under TNGST Act 1956 and to direct the 1st respondent to pass order afresh as requested vide representations dated 2.6.2014, 20.11.2014 and 1.4.2015, when the matters are taken up for hearing, the learned counsel for the petitioner submitted that it would suffice if a direction is given to the respondent to dispose of the representations of the petitioner which are still pending consideration till date.

3. Since the applications for Samadhan Scheme of the petitioner came to be rejected on the ground of non payment of interest under Section 24(3) of the Tamil Nadu General Sales Tax Act, 1959, whereas the petitioner had paid the tax and interest in accordance with the relevant provisions of the Settlement of Arrears of Tax Act, 29/2011, pointing out the error committed by the respondent in the impugned order, the petitioner made representations on 02.06.2014, 20.11.2014 and 01.04.2015 and the same are still pending consideration till date.

4. Hence, in view of the submission made by the learned counsel for the petitioner that the pending representations may be directed to be disposed of within a time frame, without going into the merits of the matters, the writ petitions are disposed of by directing the 1st respondent to consider the said representations of the petitioners in the light of the provisions of the Settlement of Arrears of Tax Act, 29/2011 and pass appropriate orders on merits and in accordance with law, within a period of two weeks from today, after affording an opportunity of personal hearing to the petitioner. No costs. Connected miscellaneous petitions are closed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

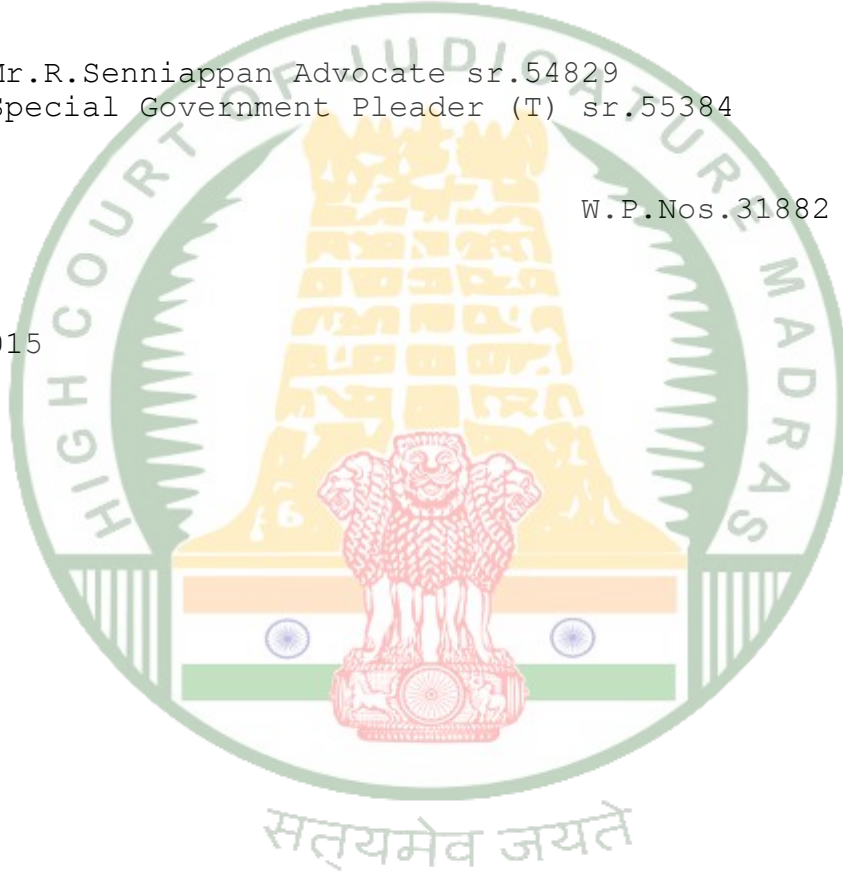
To

- 1 The Joint Commissioner (CT)
C.T.Buildings Salem Division Salem
- 2 The Assistant Commissioner (CT)
Sankagiri Assessment
Sankagiri 637 301 Salem District

+1 cc to Mr.R.Senniappan Advocate sr.54829
+1 cc to Special Government Pleader (T) sr.55384

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