

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.02.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.2810 of 2006 (T)

O.P.No.268 of 2004

Tvl.M.A.Khizar Hussain & Sons.,
117/91, MBT Road,
Ranipet, Vellore District.

... Petitioner

Vs.

1.The Deputy Commissioner (CT)
Vellore Division,
Commercial Taxes Buildings,
Fort Round, Vellore.

2.The Commercial Tax Officer,
Ranipet Assessment Circle,
Ranipet.

... Respondents

PRAYER: Writ Petition came to be numbered by transfer of O.P.No.268 of 2004 on the file of the Tamil Nadu Taxation Special Tribunal at Chennai seeking for a direction to the respondents to refund the excess tax amount of Rs.13,14,670/-, surcharge of Rs.1,96,408/- and Additional Sales Tax of Rs.4,15,104, totalling to Rs.19,26,182/-, which was paid over and above the determined amount as per the certificate of settlement in RC.C3/16809/2002, dated 31.07.2003 and as requested by the petitioner by their letter dated 05.08.2003 at the earliest.

For Petitioner :Mr.S.Ramanathan

For Respondents :Mr.V.Haribabu, AGP (Taxes)

ORDER

The petitioner filed O.P.No.268 of 2004 before the Tamil Nadu Taxation Special Tribunal, Chennai, seeking for a direction to the respondents to refund the excess tax amount of Rs.13,14,670/-, surcharge of Rs.1,96,408/- and Additional Sales Tax of Rs.4,15,104, totalling Rs.19,26,182/-, which was paid over and above the determined amount as per the Certificate of Settlement in RC.C3/16809/2002, dated 31.07.2003. Subsequently, the same was transferred to the file of this Court and re-numbered as W.P.No.2810 of 2006.

2. When the matter was taken up, Mr.S.Ramanathan, learned counsel appearing for the petitioner fairly submitted that nothing survives for further adjudication in this matter, since this Court in the case of State of Tamil Nadu and others v. Nagalakshmi & Co. and another ((2008) 13 VST 256 (Mad)) upheld the validity of Section 6(4) of the Tamil Nadu Sales Tax (Settlement of Disputes) Act, 2002.

3. Recording the above said submission of the learned counsel for the petitioner, the writ petition stands dismissed. No Costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1.The Deputy Commissioner (CT)
Vellore Division,
Commercial Taxes Buildings,
Fort Round, Vellore.

2.The Commercial Tax Officer,
Ranipet Assessment Circle,
Ranipet.

KK(CO)

Eu 10.09.15

W.P.No.2810 of 2006

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