

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 06.06.2016

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.16687 of 2016

and

W.M.P.No.14415 of 2016

M/s. J.K.Constructions,
rep. by its Partner, A.P.Nandakumar
Annangudi Village,
Latteri Post, Katpadi Taluk,
Vellore District.

...Petitioner

Vs.

The Commercial Tax Officer,
Gudiyatham (East)
Gudiuyatham, Vellore District.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for records from the file of the respondent in his impugned proceedings made in TIN No.33364244177/2011-12, dated 31.03.2016, and to quash the same as illegal and contrary to the scheme of the Act, and further, to direct the respondent that the excess of tax collected for the year 2011-12, may be

adjusted against the tax due for the year 2010-11 and a certificate may be issued by reconsidering the petitioner's replies, dated 21.03.2016 and 25.03.2016.

For Petitioner : Mr.R.Hemalatha

For Respondent : Mr.S.Manoharan Sundaram

Additional Government Pleader

ORDER

Heard the learned counsel appearing for both sides.

2. This Writ Petition has been filed by the petitioner, challenging the communication, dated 31.03.2016, rejecting the petitioner's requests for adjustment of the tax for the year 2010-11. Primarily, the order has been passed on the ground that so far as assessment for the year 2011-12, a Writ Petition has been filed by the petitioner, being W.P.No.6883 of 2016, and the same is pending before this Court. Therefore, the respondent was justified in not considering the petitioner's request at this juncture. Hence, the Writ Petition is closed, and Registry is directed to list W.P.No.6883 of 2016 on 27.06.2016, and the petitioner is entitled to plead all the points raised before this Court relating to this Writ Petition in other case as well,

viz., in W.P.No.6883 of 2016. No costs. Consequently, connected
Miscellaneous Petition is closed.

06.06.2016

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Index : yes/no

To

The Commercial Tax Officer,
Gudiyatham (East)
Gudiuyatham, Vellore District.

T.S.Sivagnanam, J.

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