IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.07.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.34402 and 34403 of 2014
&
M.P.Nos.1 & 1 of 2014

Sri Krishna Smelters Ltd.,
Represented by its Managing Director
R.Duraisamy
S.F.No.110/1E, Iveli Village
Sankari - 637 301 ... Petitioner in both W.Ps

vs.

1.The Special Committee Under Section 16-D
of the Tamil Nadu General Sales Tax Act, 1959
Secretariat, Fort St. George
Chennai-600 009

2.The Assistant Commissioner (CT)
Sankari Assessment Circle
Sankari, Salem District ... Respondents in both W.Ps

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorarified mandamus calling for the records on the files of the 1st respondent in SCP.2/2014,S.C.P.No.3/2014/Ref.No.M1/29613/13 , Ref.No.M1/29615/2013 dated 15.09.2014 and quash the same as being contrary to the principles laid done by this Court in the judgment reported in (2011) 42 VST 560 (Mds) (Shakthi Metal Industries Vs. Deputy Commercial Tax Officer, Tallakulam Circle, Madurai and another) and further direct the 2nd respondent to pass order of assessment afresh on merits and in accordance with law.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.Manoharan Sundaram
Additional Government Pleader

C O M M O N O R D E R

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.Manoharan Sundaram, learned Additional Government Pleader appearing for the respondent.

2. The petitioner has filed these writ petitions challenging the proceedings of the Special Committee under Section 16-D of the Tamil Nadu General Sales Tax Act, 1959 with regard to the rejection of the application filed by the petitioner under the Samadhan Scheme. Now, the said order has been set aside and the matter has been remitted back to the Assessing Authority to consider the application filed by the petitioner under the Samadhan Scheme and hence, for the present, the consideration of the challenge made to the impugned proceedings has become academic as the assessing authority is seized of the matter.

3. Accordingly, these writ petitions are closed leaving it open to the petitioner to challenge the impugned proceedings if need arises at a later point of time. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS VII )

/true copy/

Sub Asst. Registrar

To

1.The Special Committee Under Section 16-D
of the Tamil Nadu General Sales Tax Act, 1959
Secretariat, Fort St. George
Chennai-600 009

2. The Assistant Commissioner (CT)
Sankari Assessment Circle
Sankari, Salem District

+1 cc to Mr.R.Senniappan, Advocate,sr.37803

+1 cc to Spl.Govt.Pleader,sr.38196.

ad(co)
krd 22/7