IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.02.2016

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THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.10585 of 2004

M/s.Unity Sales Corporation
No.11/B-3, E.K.Agraharam,
Chennai - 3. ... Petitioner

Vs.

1.The Deputy Commissioner (CT),
North Division, Greams Road,
Chennai - 6.

2.The Tamil Nadu Sales Tax
Appellate Tribunal (AB),
Chennai.

3.The Appellate Assistant
Commissioner (CT) I,
Chennai.

4.The Commercial Tax Officer,
Moore Market (South) Assessment Circle,
Chennai. ... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the 1st respondent in RC.13112/2002/C3/CST-77676/1998-99 dated 25.03.2004 and quash the order dated 25.03.2004 as contrary to law and further direct the 1st respondent to entertain the Samadhan Application filed by the petitioner herein and issue Certificate of Settlement in Form IV prescribed under the Tamil Nadu Sales Tax (Settlement of Disputes) Act, 2002.

For Petitioner : Ms.C.Rekha Kumari
For Respondents : Mr.Manoharan Sundaram,
Additional Government Pleader (Tax)

O R D E R

The learned counsel for the petitioner submitted that the Sister concern viz., M/s.Utility Stainless is concerned, the 1st respondent had issued the Certificate of Settlement of arrears and therefore, the Writ Petition filed by the said Company in W.P.No.10586 of 2004 has been dismissed as infructuous by this Court today. Further, the learned counsel submitted that since the respondents have issued the Certificate of Settlement of arrears in respect of the said Company, the same can be applied for the petitioner Company also and the Certificate may be issued in their favour.

2.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) appearing for the respondents submitted that the Joint Commissioner may be directed to consider the case of the petitioner and if satisfied, issue the Certificate to the petitioner.

3.Having regard to the submissions made by the learned counsel on either side, since the respondents have issued the Certificate in favour of the petitioner in W.P.No.10586 of 2004, which is a Sister Concern of the petitioner Company herein, I direct the Joint Commissioner to consider the case of the petitioner and if satisfied, issue the Certificate to the petitioner in accordance with law.

4.With this observation, the Writ Petition is disposed of. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

1.The Deputy Commissioner (CT),
North Division, Greams Road,
Chennai - 6.

2.The Tamil Nadu Sales Tax Appellate Tribunal (AB),
Chennai.

3.The Appellate Assistant Commissioner (CT) I,
Chennai.

4.The Commercial Tax Officer,
Moore Market (South) Assessment Circle,
Chennai.

5.The Joint Commissioner (CT)
Chennai (North) Division,
Chennai

+1 cc to Ms.C.Rekha Kumari Advocate sr.11624

W.P.No.10585 of 2004

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