

In the High Court of Judicature at Madras

Dated : 15.6.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.21672 of 2003 and WMP.No.26860 of 2003

Tvl.Prasad Agency, Bodinayakanur

...Petitioner

Vs

- 1.The Deputy Commercial Tax Officer-II,
Enforcement Wing, Theni.
- 2.The Appellate Assistant Commissioner (CT),
Madurai (South).
- 3.The Secretary, Tamil Nadu Sales Tax
Appellate Tribunal, Additional Bench,
Madurai-20.

...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the file of the third respondent in MTA.No.401/2001 (1979-80) dated 7.3.2003 and quash the same as illegal.

For Petitioner : Mr.A.Thiagarajan, SC for
Mr.S.Balamurugan

For Respondents : Mr.S.Kanmani Annamalai, AGP

ORDER

The petitioner in this writ petition challenges the order passed by the Tamil Nadu Sales Tax Appellate Tribunal, Madurai in Appeal No.401 of 2001 dated 7.3.2003.

2. The learned Senior Counsel appearing for the petitioner has drawn the attention of this Court to paragraph 8 of the order, from which, it is seen that the Tribunal passed the order by placing reliance on the earlier order passed by the Tribunal in T.C. and T.P.No.2925 of 1997 in T.C.686 dated 18.7.1999 in the case of Thiru Veluchamy Chettiar and Sons, Bodinayakanur. It is further stated that the tax case appeal filed against that order has also been dismissed and that all other similar cases have been dismissed. Therefore, the learned Senior Counsel

further submits that the same may be recorded and that the writ petition may be dismissed without placing the matter before the Hon'ble Division Bench.

3. I have heard the learned Additional Government Pleader on the above submissions.

4. Taking note of the concession given by the learned Senior Counsel for the petitioner as stated above, the writ petition is dismissed by following the said decision. No costs. Consequently, the above WMP is also dismissed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

- 1.The Deputy Commercial Tax Officer-II,
Enforcement Wing,
Theni.
- 2.The Appellate Assistant Commissioner (CT),
Madurai (South).
- 3.The Secretary,
Tamil Nadu Sales Tax Appellate Tribunal,
Additional Bench, Madurai-20.

+1cc to Mr.S.Rameshkumar, Advocate Sr.33231
+1cc to the Special Government Pleader Sr.33545

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srg 24/06/2016

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