IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :: 8.6.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.11944 of 2003

Suryachakra Spinning Mills (P) Ltd.,
141, Kathukarar Thottam, Sathy Road,
Erode 638 004
rep. By its Managing Director
Mr.M.Loganathan ... Petitioner

versus

1.State of Tamil Nadu, rep. by
Secretary to Government,
Industries Department,
Fort St.George, Chennai 9

2.State Industries Promotion
Corporation of Tamil Nadu Ltd.,
19, Rukmani Lakshmipathy Road,
Egmore, Chennai 8.

3.The Commercial Tax Officer,
Office of the Commercial Tax Department,
Cithode Circle, Erode. ... Respondents

Writ Petition filed under Art.226 of the Constitution of India praying for a Writ of Certiorarified Mandamus to call for the records of the 2nd respondent dated 2.11.1998 and quash the same so far it relates to limiting the period of deferral of sales tax for a period of 5 years instead of 9 years as contemplated in G.O.Ms.No.500 dated 14.5.1990 of the first respondent and consequentially direct the 2nd respondent to issue sales tax deferral to the petitioner industry for a period of 9 years.

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For petitioner	Mr.N.Muralikumaran for M/S.MC.Gan Law Firm
For respondent	Mr.Manokaran Sundaram, A.G.P.

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O R D E R

The petitioner, who is a registered dealer under the provisions of the Tamil Nadu General Sales Tax Act, sought for the benefit of IFST deferral for a period of nine years, without restricting it only to five years. The request was not considered. Therefore the petitioner moved this Court by way of Writ Petition in W.P.No.3954 of 1999. The said Writ Petition was disposed of by order dated 11.8.2003.

The order reads thus:-

> "The main Writ Petition is taken up for hearing. The petitioner prays for Mandamus directing the respondents to forthwith consider the claims of the petitioner for grant of IFST deferral for a period of nine years without restricting it only to five years in the light of the policies reflected in the various Government notifications and clarifications.
>
> 2. Having regard to the nature of the prayer, there is no need for keeping the Writ Petition pending. The petitioner is directed to forward a representation to the first respondent for the relief which the petitioner claims to be entitled to. On receipt of such representation, the first respondent is directed to dispose of the same in accordance with law within a period of six weeks after hearing the petitioner and after receipt of a copy of this order. The Writ Petition is disposed of accordingly. No costs. Consequently, WPMP No.9098 of 2003 is closed."

2. In this Writ Petition, the petitioner has challenged the eligibility certificate issued by SIPCOT in favour of the petitioner insofar as it restricts deferral for a period to five years.

3. In the light of the direction issued in W.P.No.3954 of 1999, no further orders are required in this Writ Petition and the Writ Petition is closed, leaving it open to the parties to agitate their respective claims in the manner known to law. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1.The Secretary to Government,
Industries Department,
Fort St.George, Chennai 9

2.State Industries Promotion Corporation of Tamil Nadu
19, Rukmani Lakshmipathy Road,
Egmore, Chennai 8.

3.The Commercial Tax Officer,
Office of the Commercial Tax Department,
Cithode Circle, Erode.

+1cc to M/S.MC Gan Law Firm, Advocate sr.30839
+1cc to the Special Government Pleader Sr.31277

W.P.No.11944 of 2003

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srg 23/06/2016

HIGH COURT OF JUDICATURE MADRAS
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