

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE:29.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.32756 of 2004 and

W.P.M.P.No.39657 of 2004

M/s.Balaji Distilleries Limited,
(Brewery Division),
Mount Thiruvallur High Road,
Aranvoyal Village,
Thiruvallur District, Tamil Nadu - 602 025. .. Petitioner
Vs.

1.The State Industrial Promotion,
Corporation of Tamil Nadu Ltd.,
Rep. By its Chairman,
19-A, Ruckmani Lakshmipathy Road,
Egmore, Chennai - 600 008.

2.State of Tamil Nadu,
Rep. By the Secretary to Government,
Industries Department,
Fort St. George, Chennai - 600 009.

3.State of Tamil Nadu,
Rep. By the Secretary to Government,
Commercial Taxes Department,
Fort St. George, Chennai - 600 009. .. Respondents

Prayer:Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified mandamus calling for the records as contained in the publication at the instance of the first respondent in 'The Hindu' dated 4.8.2000 inviting applications from industries in the pipeline for availing sales tax based incentives and quash the time limit of applying for incentives within a period of 30 days as being ultravires of G.O.Ms.No.12 dated 23.1.2000 as well as the 1st respondents consequential order dated 11.05.2004 and consequently, direct the first respondent to consider and grant the eligibility certificate to the petitioner in the light of the facts mentioned above based on the application submitted by the petitioner on 28.12.2001 to enable the petitioner to avail Sales Tax deferral as an industry in the pipeline in terms of G.O.Ms.No.12, Industries dated 23.1.2000.

For Petitioner : Mr.Rahul Balaji

For R1 : No appearance

For R2 & R3 : Mr.Manokaran Sundaram
Additional Government Pleader

ORDER

The petitioner seeks for issuance of a writ of certiorarified mandamus to call for the records as contained in the publication at the instance of the first respondent in 'The Hindu' dated 04.08.2000 inviting applications from industries in the pipeline for availing sales tax based incentives and quash the time limit of applying for incentives within a period of 30 days as being ultravires of G.O.Ms.No.12 dated 23.1.2000 as well as the 1st respondents consequential order dated 11.05.2004 and consequently, direct the first respondent to consider and grant the eligibility certificate to the petitioner in the light of the facts mentioned above based on the application submitted by the petitioner on 28.12.2001 to enable the petitioner to avail Sales Tax deferral as an industry in the pipeline in terms of G.O.Ms.No.12, Industries dated 23.1.2000.

2.The order impugned in this writ petition is a paper publication. A notification published in the English Daily Hindu dated 04.08.2000 which stipulates a time limit for applying for the sales tax based incentive schemes.

3.This writ petition was filed in the year 2004, no interim order was granted and the incentive scheme itself was in vogue based upon a Government Order which was issued in the year 1990. Therefore, at this distance of time, the question of examining the correctness of the notification published in the Hindu dated 04.08.2000 with reference to the time limit stipulated therein would not be necessary as the issue is academic.

4.In the light of the same, the Writ Petition stands closed. However, this will not prejudice to the rights of the petitioner if they have already pursued the matter before the respondents or intend to pursue the matter in future. No costs. Consequently, connected Miscellaneous Petition is also closed.

-s/d-

Assistant Registrar

True Copy

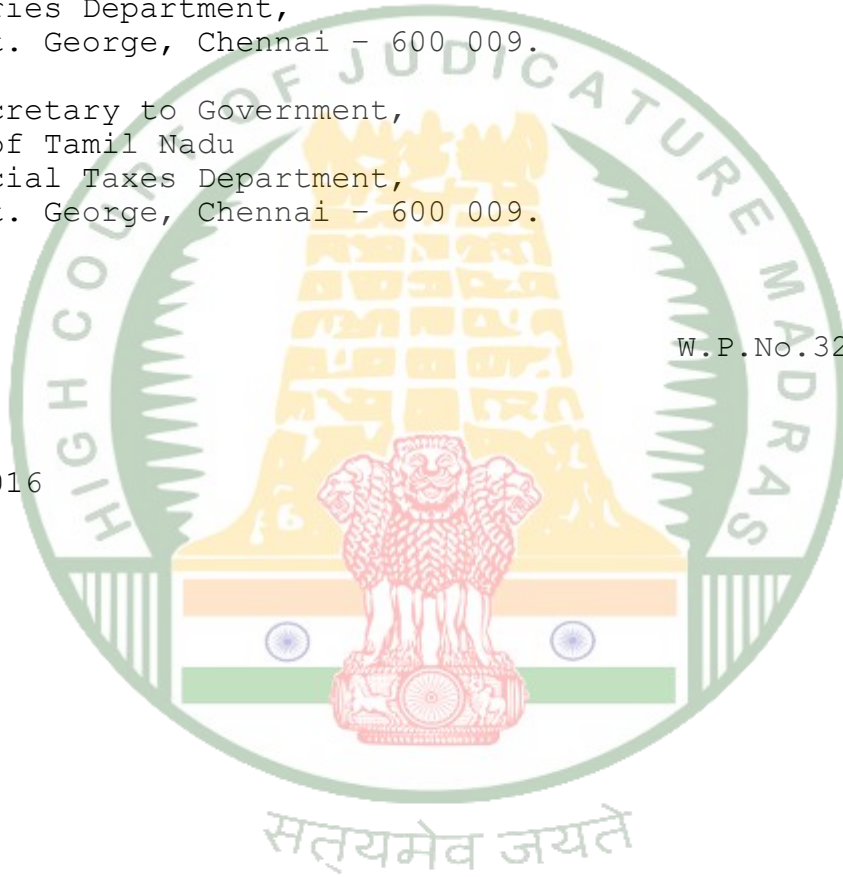
Sub-Assistant Registrar

To

- 1.The Chairman
The State Industrial Promotion,
Corporation of Tamil Nadu Ltd.,
Rep. By its Chairman,
19-A, Ruckmani Lakshmipathy Road,
Egmore, Chennai - 600 008.
- 2.The Secretary to Government,
State of Tamil nadu
Industries Department,
Fort St. George, Chennai - 600 009.
3. The Secretary to Government,
State of Tamil Nadu
Commercial Taxes Department,
Fort St. George, Chennai - 600 009.

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