

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.12.2016

Coram

THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER

W.P.No.43353 of 2016
and WMP No.37223 of 2016

Tvl.Riverside Dreamscapes Pvt. Ltd.,
rep. by its Managing Director
Thiru.Nithin Lakshmanan,
Aravenu,
Kothagiri. ... Petitioner

vs.

1. The Commercial Tax Officer,
Kothagiri Assessment Circle,
Kothagiri.
2. The Commercial Tax Officer,
(Enforcement), Group - II,
Tirupur. ... Respondents

Prayer : Writ Petitioner filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondents to arrange to return back the cheque bearing No.925051 dated 10.12.2016, cheque No.925052, dated 10.01.2017, Cheque No.925053 dated 10/2/17, Cheque No.925054, dated 10.03.17 Cheque No.925055, dated 10.04.2017 and Cheque No.925056, dated 10.05.2017, issued by Vijaya Bank, Kothagiri Branch, Kothagiri, for a total value of Rs.1,11,90,372/- collected on the spot on 02.11.2016 despite principal laid down by this Hon'ble Court in the judgement reported in (1992) 87 STC 513 (Hotel Blue Nile Vs. State of Tamil Nadu and Others) and issue such further writ, order or direction as this Hon'ble Court may deem fit and proper in the circumstances of the case.

For Petitioner : Mr.R.Senniappan

For Respondents: Mr.S.Kanmani Annamalai,
Special Government Pleader

ORDER

1. Mr.S.Kanmani Annamalai, learned Special Government Pleader, who appears for the respondents, has returned with instructions.

1.1. Learned Special Government Pleader says that the cheques deposited by the petitioner have not been encashed. Learned counsel further submits that the cheques of a cumulative value of Rs.1,11,90,372/- (Rupees One Crore Eleven Lakhs Ninety Thousand Three Hundred and Seventy Two only) shall be returned to the petitioner within a period of three (3) days of receipt of a copy of the order.

2. Furthermore, learned counsel says that a circular will be issued to all concerned Officers so as to ensure that they act in accordance with the judgement of this Court rendered in Hotel Blue Nile Vs. State of Tamil Nadu and Others, (1992) 87 STC 513.

3. With these directions in place, learned counsel for the petitioner does not wish to press the petition any further. It is accordingly, closed.

3.1. Resultantly, the connected miscellaneous petition shall also stand closed. There shall, however, be no order as to costs.

4. List the captioned petition 'for compliance' on 31.01.2017.

Sd/-

Assistant Registrar(CS IV)

//True Copy// सत्यमेव जयते

Sub Assistant Registrar

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To

1. The Commercial Tax Officer,
Kothagiri Assessment Circle,
Kothagiri.

2. The Commercial Tax Officer,
(Enforcement), Group - II,
Tirupur.

+1cc to the Special Government Pleader Sr.74666
+1cc to Mr.R.Senniappan, Advocate sr.64989 [27/12/2016]

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mp I[col]
srg 22/12/2016



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