

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE:29.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.14966 of 2003

M/s.Tirupur Petrol & Oil
Trading Company, rep. by its
Managing Partner, S.Nandha Kumar
No.514, Kamaraj Road,
Tirupur-4.

.. Petitioner

Vs.

1.The Commercial Tax Officer
Tirupur [South], Tirupur.

2.Mr.P.Narayasamy

3.Mr.P.Govindarajan

.. Respondents

Prayer:Petition filed under Article 226 of the Constitution of India, seeking for a Writ of certiorari calling for the records on the file of the 1st respondent in his proceedings in his R.C.No.2323443 dated 31.03.2003 and quash the same.

For Petitioner : Mr.S.Rajasekar

For R1 : Mr.Manokaran Sundaram

Additional Government Pleader

For R2 & R3 : No appearance

ORDER

Heard Mr.S.Rajasekar, learned counsel for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader appearing for the respondents and with their consent, the writ petition is taken up for final disposal.

2.This writ petition has been filed seeking for issuance of a writ of certiorari to call for the records of the 1st respondent in proceedings R.C.No.2323443 dated 31.03.2003 and quash the same.

3.By efflux of time, there is no necessity to adjudicate the correctness of the action initiated by the 1st respondent, in the light of the stand taken in the counter affidavit, which reads as follows:

"15.It is respectfully submitted that the old Registration Certificate Bearing TIN 2320043 also was cancelled on 30.09.2005 as the records of the 1st Respondent. On verification by the 1st respondent office conducted today, it is now found that the TPT, namely, 'Tirupur Petrol and Oil Trading Co.,' it is not function from 30.09.2005 and one of the partners' of the said firm, namely, P.Swanthirarajan, S/o.Palanisamy Naidu is using the said place in the name of 'TKT Automatic Weighing Machine, and no business transaction dealing in Petrol or oil is happening there. Thus, both the Registration Certificate were effected with TIN No.2323443 and 2320043 stand cancelled, on 31.03.2003 and 30.09.2005 respectively."

4.In the light of the above facts, the Writ Petition is dismissed. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

sgl

To

The Commercial Tax Officer
Tirupur [South], Tirupur.

+1cc to Mr.R. Hemalatha, Advocate, S.R.No.

AD(CO)
EU(27/07/2016)

WEB COPY

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