IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 15.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.35950 to 35953 of 2003 &
connected Miscellaneous Petitions

Bangarimath Brothers .. Petitioner in W.P.No.35950 of 2003

Bangarimath Coconut Ltd. .. Petitioner in W.P.Nos.35951 to 35953 of 2003

Vs

1 The Commercial Tax Officer,
Tallakulam Circle,
Madurai.

2. The Appellate Assistant Commissioner (CT),
Madurai (North),
Madurai.

3. The Tamil Nadu Sales Tax,
Appellate Tribunal (Additional Bench),
rep by its Secretary,
Commercial Taxes Buildings,
Madurai.

.. Respondents in all W.Ps.

Prayer: The Writ Petitions are filed under Article 226 of the Constitution of India, seeking for Writ of certiorari to call for the records on the files of the third Respondent herein in MTSA Nos.335 & 336 of 2001 and 427 & 640 of 2002 dated 24.6.2003, quash the orders of the third respondent herein in MTSA Nos.335 & 336 of 2001 and 427 & 640 of 2002 dated 24.6.2003, while restoring the orders of the second respondent herein.

For Petitioners :Mr.N.Inbarajan

For Respondents :Mr.S.Kanmni Annamalai R1 & R2
Additional Government Pleader

C O M M O N O R D E R

Heard Mr.M.Md.Ibrahim Ali, learned counsel appearing for the petitioners and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondents 1 & 2.

2.The petitioners challenges the orders passed by the third respondent, by which the third respondent dismissed the petitioners Appeal Petitions, filed against the orders passed by the second respondent dated 30.11.1999.

3.The issue involved in these Writ Petitions are with regard to the power to recover the CST on interstate sales of water coconuts. The said issue is no longer res integra and has been considered in a batch of cases in W.P.Nos.6571 of 2005 etc. dated 22.6.2010, wherein the Court took into consideration the Government Order and waived the Commercial Taxes payable by the petitioner. For better appreciation, the said order reads as follows:

> "In view of the common issues raised in all the Writ Petitions having the same prayer with identical facts, all the writ petitions have been taken up together and a common order is passed.
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> 2.The prayer in these writ petitions are for a declaration/ to quash the assessment order/ to quash the pre-assessment notice demanding Central Sales tax on the inter-state sales of watery coconuts for the period from 01.04.2002 to 05.09.2006.
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> 3.The learned Counsel for the petitioners as well as the learned Additional Government Pleader appearing for the respondents 1 and 2 submitted that during the pendency of these writ petitions, the Government issued order in G.O.Ms.No.05, Commercial Taxes and Registration Department, dated 11.01.2010 and waived the Commercial Taxes payable by the petitioners for the above said period.
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> 4.In view of the order passed by the Government waiving the same, no further adjudication is necessary in these writ petitions as the prayer in these writ petitions have become infructuous. Hence, these writ petitions are dismissed as infructuous. No costs. Consequently, the connected miscellaneous petitions are closed."

In the light of the above, the Writ Petitions are dismissed as infructuous. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

1 The Commercial Tax Officer,
Tallakulam Circle,
Madurai.

2. The Appellate Assistant Commissioner (CT),
Madurai (North),
Madurai.

3. The Tamil Nadu Sales Tax,
Appellate Tribunal (Additional Bench),
rep by its Secretary,
Commercial Taxes Buildings,
Madurai.

+1cc to M/S.N.Inbarajan, Advocate Sr.32887
+1cc to the Special Government Pleader Sr.33329

W.P.Nos.35950 to 35953 of 2003

sns[co]
srg 01/07/2016