

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.09.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.16435 of 2003

M/s.Sun Superior Electronic Capacitor (P) Ltd.
Rep. By its Managing Director
Mrs.N.Pushpavalli,
No.807, Avinashi Road,
Coimbatore. ... Petitioner

Versus

1. The Commercial Tax Officer (FAC),
Avinashi Road Circle,
Coimbatore.
2. The Joint Sub-Registrar,
Raja Street,
Coimbatore - 641 018. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records on the file of the 1st Respondent in his proceedings in CST No.267666/94-95 dated 22.05.2003 and quash the same.

For Petitioner : Mrs.R.Hemalatha

For Respondents : Mr.K.Venkatesh, GA (for R1)

Mr.V.S.Ramesh, GA (for R2)

O R D E R

Heard both sides.

2. This Writ Petition is filed to quash the order passed by the first respondent dated 22.05.2003, wherein there is a demand for payment of interest. The learned Counsel for the petitioner had submitted that the petitioner may be permitted to approach the Commissioner by filing application under Section 16 (B) of the Tamil Nadu General Sales Tax Act, 1959, seeking waiver of payment of interest.

Accordingly, the Writ Petition is disposed of and liberty is granted to the petitioner to file application before the Commissioner for seeking waiver. This shall be considered by the Commissioner in accordance with law. No costs.

Sd/-

Asst.Registrar (J)

/true copy/

To

1. The Commercial Tax Officer (FAC),
Avinashi Road Circle,
Coimbatore.

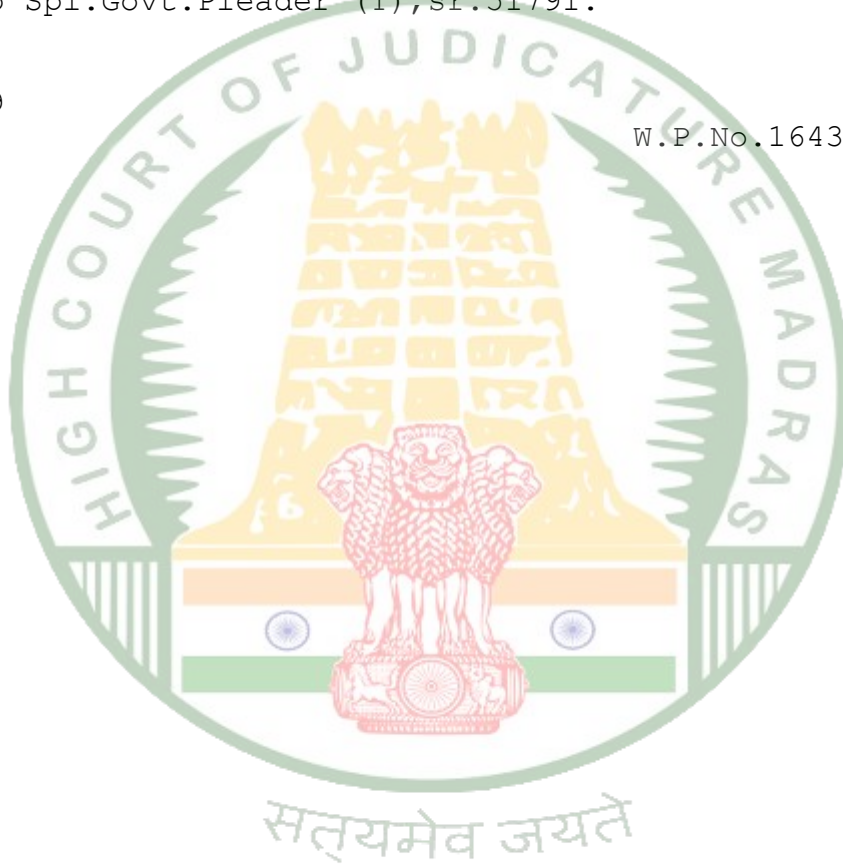
2. The Joint Sub-Registrar,
Raja Street,
Coimbatore - 641 018.

+1 cc to Govt.pleader,sr.51886

+1 cc to Spl.Govt.Pleader (T),sr.51791.

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