IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.06.2017

CORAM:

THE HONOURABLE THIRU.JUSTICE RAJIV SHAKDER
AND
THE HONOURABLE THIRU.JUSTICE R. SURESH KUMAR

W.P.No.14331 of 2015 and
M.P.No.1 of 2015

Saheli Exports Private Limited
Rep.by its Company Secretary
A.K. Pradhan
New No.25, Old No.10,
Sir Madhavan Nair Road,
Mahalingapuram, Nungambakkam,
Chennai – 600 034. ... Petitioner

Vs.

1. The Commercial Tax Officer
Nagapattinam Assessment Circle
Nagapattinam.

2. The State of Tamil Nadu
Rep.by its Secretary
CT & R Department
Fort St. George
Chennai – 600 09.

3. Gail (India) Limited
Gail Building
16, Bikaji Cama Place
R K Puram, Ring Road
New Delhi - 110 066 .... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the files of the first respondent herein in TIN 33043900682 / 2006-2007 dated 23.6.2014 and quash the same, while directing the first respondent to refund to the petitioner a sum of Rs.13,35,277/- (VAT Rs.10,94,244/- Plus Interest Rs.2,41,033/-) being the excess VAT paid by the petitioner including the interest thereon on the sales of natural gas effected to them by the third respondent during the period 01.01.2007 to 31.03.2007.

For Petitioner : Mr. Parthasarathy
for Mr. N. Inbarajan

For Respondent : Mr. K. Venkatesh,
Government Advocate

ORDER

1. This is a writ petition in which the following relief has been claimed as follows:

" issue a Writ of Certiorarified Mandamus to call for the records on the files of the first respondent herein in TIN 33043900682 / 2006-2007 dated 23.6.2014 and quash the same, while directing the first respondent to refund to the petitioner a sum of Rs.13,35,277/- (VAT Rs.10,94,244/- Plus Interest Rs.2,41,033/-) being the excess VAT paid by the petitioner including the interest thereon on the sales of natural gas effected to them by the third respondent during the period 01.01.2007 to

31.03.2007."

2. A perusal of the order would show that the said order has been passed by the first respondent i.e., the Commercial Tax Officer. Furthermore, the order also discloses that it is passed vis-a-vis, the third respondent i.e., Gail India Limited (in short 'Gail'). We are informed that Gail had preferred a writ petition i.e., W.P.No.25147 of 2014 whereby it had not only challenged the order, dated 23.06.2014 but also sought for a direction qua the Commercial Tax Officer (i.e., the first respondent herein), to the effect that he should comply with the Appellate Tribunal's order, dated 21.04.2011.

3. We are told that the learned single Judge vide order, dated 28.6.2016 has dismissed the said writ petition and that Gail has preferred a writ appeal. We are informed that the writ appeal is at SR stage.

4. In our view, apart from anything else, this writ petition has become infructuous and that orders, if any, would have to be passed in the writ appeal which has been preferred by Gail.

RAJIV SHAKDER,J.
and
R. SURESH KUMAR
kua

5. Writ petition is accordingly, disposed of. Consequently, pending M.P.No.1 of 2015 is closed. No costs.

[R.S.A.J.,] [R.S.K. J.,]

13.06.2017

Speaking Order/Non Speaking Order
Index: Yes/No Internet:Yes/No
kua/ms

To

1. The Commercial Tax Officer
Nagapattinam Assessment Circle
Nagapattinam.

2. The Secretary
State of Tamil Nadu
CT & R Department
Fort St. George
Chennai – 600 09.

W.P.No.14331 of 2015