IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.12.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.33894 to 33897 of 2017
and
W.M.P.Nos.37594 to 37597 of 2017

M/s.Sri Krishna Smelters (P) Ltd.,
rep. By its Managing Director,
S.F.No.110-1-E, Iveli Village,
Akkampet P.O.,
Sankari Durg – 637 301,
Salem District. ... Petitioner in all WPs

Vs.

The Assistant Commissioner (CT),
Sankari Assessment Circle,
Namakkal District. ... Respondent

Prayer: Petitions filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records of the respondent in his proceedings in TIN No.33813226351/2007-2008, 2008-2009, 2010-2011, 2012-2013 respectively, quash the Assessment Orders dated 24.10.2017 made therein.

For Petitioner : Mr.R.L.Ramani
Senior Counsel

For Mr.B.Raveendran

For Respondent : Mr.K.Venkatesh
Government Advocate

COMMON ORDER

Heard Mr.R.L.Ramani, learned Senior Counsel for Mr.B.Raveendran, learned counsel for the petitioner and Mr.K.Venkatesh, learned Senior Standing Counsel accepts notice on behalf of the respondent. With the consent on either side, these writ petitions are taken up for final disposal.

2.The petitioner has filed these writ petitions challenging the orders of assessment passed under the Tamil Nadu Value Added

Tax Act for the assessment years 2007-2008, 2008-2009, 2010-2011 and 2012-2013.

3.The learned Senior Counsel for the petitioner would submit that the present assessment orders are as a result of an Order-in-Original dated 10.01.2014 passed under the Central Excise Act, by the Commissioner of Central Excise, which was challenged before the CESTAT and in the application for pre-deposit, a condition was imposed and on account of financial difficulty, the petitioner could not comply with the condition and were unsuccessful before the High Court and the Hon'ble Supreme Court and they have moved the High Court once again in W.P.No.33758 of 2017 challenging the Order-in-Original itself and in such circumstances submit that the petitioner may be permitted to approach the Assessing Officer, by filing an application under Section 84 of the TNVAT Act and with that liberty, permission may be granted to withdraw the writ petitions to the above fact and the endorsement has been made in the writ petitions.

4.In the light of the endorsement and the submissions made by the learned Senior Counsel for the petitioner, the Writ Petitions are dismissed as withdrawn and the liberty sought for is granted. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Asst.Registrar (CS VIII)

/true copy/

Sub Asst. Registrar

Sgl

To

The Assistant Commissioner (CT),
Sankari Assessment Circle,
Namakkal District.

+1cc to Mr.B.Raveendran, Advocate sr.no.92443

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nr 24/01/2018