IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.6082 of 2004

The Southern Textiles Limited,
70, Race Course Road,
Coimbatore-641 018. ... Petitioner

Vs.

1.The Commercial Tax Officer,
Trichy Road Circle,
Coimbatore-641 018.

2.The Assistant Commissioner (CT),
Zone-I, Coimbatore. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records of the first respondent in his proceedings in Ref.No.3989/2002/A4, quash the proceeding dated 16.12.2002 made therein and further direct the second respondent against proceeding any further pursuant to his Notice in Ref.68/2002/A2 dated 06.01.2003.

For Petitioner : Mr.S.Raveekumar

For Respondents : Mr.K.Venkatesh,
Government Advocate

O R D E R

Heard Mr.S.Raveekumar, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondents.

2.This writ petition has been filed challenging the order dated 16.12.2002, by which the petitioner was found to be in arrears of sales tax on account of cancellation of the deferral agreement entered into between the Department and the petitioner.

3.When the writ petition was entertained, an interim order was granted and the matter has been pending since 2004. While so, it appears that the assessing officer took up the matter for assessment and the assessments have been completed and an order to the said effect has been passed on 28.12.2015. Therefore, as on date necessity to adjudicate the correctness of the impugned order would not arise. However, the learned counsel for the petitioner expressed an apprehension, that if the writ petition is disposed of without adjudicating the correctness of the impugned order, then there is likelihood of the respondents re-opening the proceedings.

4.In my considered view, the petitioner need not have any such apprehension because, the assessment has been done unconditionally without any reservations and the reason that the writ petition is disposed of cannot be a ground to reopen the assessment. In fact, the assessment order has worked out itself and has virtually become infructuous.

With the above observations, the writ petition stands disposed of. No costs.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

abr

To

1.The Commercial Tax Officer,
Trichy Road Circle,
Coimbatore-641 018.

2.The Assistant Commissioner (CT),
Zone-I, Coimbatore.

+1cc to Mr.S.Ravee Kumar, Advocate, S.R.No.88431

+1cc to the Government Pleader, S.R.No.88338

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RRK(11/01/2018)