

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.08.2017

CORAM:

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos. 8580 to 8584 of 2006

and

WPMP. Nos. 9531 to 9535 of 2006

Madras Cricket Club,
Rep. by its Hony. Secretary T.G.Thygarajan,
No.1 Babu Jagajeevanram Road,
Chepauk, Chennai-600 005. .. Petitioner in all WPs

Vs.

1. The Commercial Tax Officer,
Chepauk Assessment Circle,
621, Anna Salai,
Sire Mansion, Chennai-6.
2. The Deputy Commissioner (CT),
Chennai (East) Division, III Floor,
PAPJM Building, Greams Road,
Chennai-6. ..Respondents in all WPs

Common Prayer: Writ petitions filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records on the files of the first respondent herein in T/0661696/98-99, 99-2000, 2000-01, 97-98 and 96-97 respectively dated 02.03.06 and quash the proceedings of the first respondent herein in T/0661696/98-99, 99-2000, 2000-01, 97-98 and 96-97 respectively dated 02.03.06.

For Petitioner सत्यमेव जयते Mr. N.Prasad

For Respondents : Mr. K.Venkatesh,
Government Advocate

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C O M M O N O R D E R

Heard Mr.N.Prasad, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondents.

2. Learned counsel for the petitioner submits that the petitioner has challenged the notices issued by the 1st

respondent termed as "urgent notice", demanding interest under the provisions of the Tamil Nadu General Sales Tax Act 1959, for the relevant assessment years.

3. The petitioner challenged these notices on the ground that their revision petition was pending before the revisional authority and before the revision petition could be disposed, the question of demanding interest/penalty does not arise.

4. The Court, on being convinced, entertained the writ petitions and granted an order of interim stay.

5. It is submitted that during the pendency of the writ petitions, the revision petition itself has been disposed of and the matter has been remanded for fresh consideration.

6. In the light of the subsequent development, the impugned notices, lost its efficacy and cannot be any longer enforced.

7. Accordingly the writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

1. The Commercial Tax Officer,
Chepauk Assessment Circle,
621, Anna Salai,
Sire Mansion, Chennai-6.
2. The Deputy Commissioner (CT),
Chennai (East) Division, III Floor,
PAPJM Building, Greams Road, Chennai-6.

+1 cc to M/s.N.Inbarajan Advocate sr 59790
+1 cc to the Government Pleader (Taxes)sr60498

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