

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.08.2017

CORAM :

The Hon'ble MR.JUSTICE T.S.SIVAGNANAM

W.P. No.7730 of 2006
and W.M.P.No.8498 of 2006

M/s.Kanji Moorarji Food Ingredients
(P) Ltd., No.6, Narayana Avenue,
Krihsna Colony, Coimbatore. .. Petitioner

-vs-

- 1.The Deputy Commercial Tax Officer
(Enf), Roving Squad, Kinathukadavu.
- 2.The Joint Commissioner (CT) (RP)
O/o Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005.
- 3.The Commercial Tax Officer,
Singanallur Circle, Coimbatore. .. Respondents

Petition filed under Article 226 of the Constitution of India praying for issue of Writ of Certiorarified Mandamus to call for the records of the second respondent in R.P.JJ2/RP 149/2004, quash the impugned proceedings dated 13.10.2005 and further direct the first respondent to refund the amount of the compounding fee of Rs.1000/- collected under section 46 of the Tamilnadu General Sales Tax Act, 1959.

For Petitioner : Mr.V.Sundareswaran
For Respondents : Mr.KanmaniAnnamalai
Govt. Advocate (Taxes)

O R D E R

Learned counsel for the petitioner submits that during the pendency of the writ petition, due to subsequent development, when the assessment having been completed and tax being paid, nothing further survives for adjudication. It is submitted by the learned counsel for the petitioner that for the purpose of release of the goods, the petitioner had paid a sum of Rs.1,000/- on 23.12.2003 and the petitioner seeks for a direction upon the respondents to refund the said amount.

2.In the light of the above submission, the writ petition stands disposed of leaving it open to the petitioner to work out his remedies before appropriate forum for refund of any money, which they may be entitled to. No costs. Consequently, WP.M.P.No.8498 of 2006 is closed.

Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

sra

To

1. The Deputy Commercial Tax Officer
(Enf), Roving Squad, Kinathukadavu.
2. The Joint Commissioner (CT) (RP)
O/o Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005.
3. The Commercial Tax Officer,
Singanallur Circle, Coimbatore.

+ 1 cc to M/s.V.Sundareswaran, Advocate,SR.56344

+ 1 cc to The Special Govt.Pleader, SR.56191

W.P.No.7730 of 2006

NR 23/08/2017

सत्यमेव जयते

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