IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 02.08.2017

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THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

WP.Nos.8915 & 8916 of 2006
and WPMP.Nos.9867 to 9870 of 2006 [4MPs]

M/s.Kousalya Thread Mills,
No.11, Thiruvalluvar Nagar,
Muthusamy Street Extension,
Odakadu, Tirupur.
.. Petitioner in both WPs

Vs

1.The Tamil Nadu Sales Tax Appellate Tribunal [Addl. Bench],
Coimbatore,
Rep. by its Secretary,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore 641 018.

2.The State of Tamil Nadu,
Rep. by the Deputy Commissioner
of Commercial Taxes,
Coimbatore.

3.The Commercial Tax Officer,
Tirupur [North] Circle,
Tirupur.
.. Respondents in both WPs

W.P.No.8915 of 2006 : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the 1st respondent in CTP.No.19/2005 in CTSA.No.165/2003 on its file and quash the orders dated 03.08.2005.

W.P.No.8916 of 2006 : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the 1st respondent in CTP.No.20/2005 in CTSA.No.107/2004 on its file and quash the orders dated 03.08.2005.

For Petitioner : Mrs.Hema Muralikrishnan in both WPs

For R2 & R3 : Mr.S.Kanmani Annamalai,
in both Wps Addl. Govt. Pleader

COMMON ORDER

Heard Mrs.Hema Muralikrishnan, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for respondents 2 and 3.

2. These Writ Petitions have been filed challenging the interim order passed by the Tamil Nadu Sales Tax Appellate Tribunal in an appeal filed by the State, as against an order passed by the Appellate Assistant Commissioner [CT], Pollachi in A.P.No.48/2002 dated 29.11.2002 and A.P.No.51/2003 dated 29.09.2003 relating to the Assessment Years 2000-01 and 2001-02.

3. The petitioner was constrained to challenge the order of interim stay granted by the Tribunal because, the respondent-Assessing Officer utilising the order of stay, attempted to recover the adjustments made by the petitioner, pursuant to an order of refund sanctioned. By obtaining stay, the respondent could not direct the petitioner to effect adjustments or to any recovery. Subsequently, the Tribunal has dismissed the State appeals vide order dated 26.03.2010.

4. In the light of the order of the Tribunal dated 26.03.2010 dismissing the appeals of the State, these Writ Petitions are allowed. No costs. Consequently, connected Miscellaneous Petitions are closed.

s/d-
Assistant Registrar(CS VI)

True Copy

Sub-Assistant Registrar

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To
1.The Secretary, Tamil Nadu Sales Tax
Appellate Tribunal [Addl. Bench],
Coimbatore,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore 641 018.

2.The Deputy Commissioner of Commercial Taxes,
State of Tamil Nadu,
Coimbatore.

3.The Commercial Tax Officer,
Tirupur [North] Circle,
Tirupur.

+1 CC to Mr.B. Raveendran, Advocate sr 55389.

WP.Nos.8915 & 8916 of 2006
and
WPMP.Nos.9867 to 9870 of 2006

VD(CO)
sp(31/08/2017)