

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 02.08.2017

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

WP.No.8961 of 2006  
and WPMP.No.9917 of 2006

M/s.K.P.R.Mill Pvt. Ltd.,  
Rep. by its Managing Director P.Nataraj,  
23, A.K.S.Nagar,  
Thadagam Road,  
Coimbatore-1. .. Petitioner

Vs

1.The Commercial Tax Officer,  
R.S.Puram [West] Circle,  
Commercial Taxes Buildings,  
Coimbatore-18.

2.The Assistant Commissioner [CT] Zone-II,  
Commercial Taxes Building,  
Coimbatore-18.

3.The State Industries Promotion Corporation  
of Tamil Nadu Ltd.,  
19-A, Rukmani Lakshmipathy Road,  
Egmore,  
Chennai-8. .. Respondents

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 1<sup>st</sup> respondent in his proceedings in TNGST 1960814/2003-04 dated 23.03.2006 and quash the same as illegal.

For Petitioner : Mr.S.Ramanathan

For R1 and R2 : Mr.S.Kanmani Annamalai,  
Addl. Govt. Pleader

For R3 : No appearance

O R D E R

Heard Mr.S.Ramanathan, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents 1 and 2.

2. The order impugned in this Writ Petition is withdrawing the Sales Tax deferral granted to the petitioner under the IFST deferral scheme.

3. Learned counsel for the petitioner submitted that the limit which was sanctioned is Rs.20,30,58,000/-, out of which, the petitioner has utilised Rs.18,69,02,482/- and the balance which was not utilised is Rs.1,61,55,518/- and the balance to be paid as on date is nil.

4. With these facts, the petitioner had applied for issuance of No Due Certificate to the respondent vide representation dated 30.08.2016, enclosing the list of payment made. Thus, at this juncture, the necessity to consider the correctness of the impugned order does not arise.

5. Accordingly, the Writ Petition is closed with a direction to the respondent to consider the representation submitted by the petitioner on 30.08.2016 for grant of No Due Certificate and pass appropriate orders on merits in accordance with law. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Asst.Registrar (CS III )

/true copy/

सत्यमेव जयते

Sub Asst. Registrar

gya

To

1.The Commercial Tax Officer,  
R.S.Puram [West] Circle,  
Commercial Taxes Buildings,  
Coimbatore-18.

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3.The State Industries Promotion Corporation  
of Tamil Nadu Ltd.,  
19-A, Rukmani Lakshmipathy Road,  
Egmore, Chennai-8.

+lcc to Mr.S.Ramanathan, Advocate Sr. 55349

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SV(CO)  
VR(30/8/2017)



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