IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.06.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER
AND
THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.A. No.2639 of 2012
and
M.P.No.1 of 2012

1. The Joint Commissioner (CT),
Chennai (North) Division,
Greams Road, Chennai 600 006.

2. The Assistant Commissioner (CT),
Harbour V Assessment Circle,
191, N.S.C.Bose Road,
Chennai 600 001 .. Appellants

Vs.

M/s.Batliboi & Co. Ltd.,
(Now known as Batliboi Ltd.)
AP 73, (New No.2), AF Block,
Second Street, 11th Main Road,
Anna Nagar,
Chennai 600 040 ... Respondent

Prayer : Writ Appeal filed under Clause 15 of Letters Patent, praying to set aside the order passed by the learned Judge in Order in W.P.No.24684 of 2010 dated 02.12.2010.

Prayer in WP.No.24684/10:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the First Respondent in RC.No.8797/08/C3 dated 05.08.2010 and quash the same as illegal and direct the first respondent to accept the application in Form 1 and issue certificate of settlement to the petitioner as per the provisions of the Tamil Nadu Sales Tax(Settlement of Arrears) Act 2008.

* * *

For Appellants : Mr.S.Kanmani Annamalai
AGP

For Respondent : Mr.V.Sundareswaran

JUDGMENT

1. We heard the arguments in the appeal for sometime which were advanced on behalf of the Revenue by Mr.S.Kanmani Annamalai and on behalf of the Assessee by Mr.V.Sundareswaran.

2. By order, dated 16.06.2017 we had asked Mr.Annamalai to inter alia report to the court as to whether or not a certificate had been issued to the Assessee, in terms of the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2008.

3. Mr.Annamalai has, on the other hand, returned with instructions that the matter has been settled with the Assessee and therefore, he has instructions not to press the Appeal. In this behalf, he has placed before us, the Note generated by the Commissioner of Sales Tax, which is numbered as Lr.No.Auditcell 1/25161/2011, dated 16.07.2012. To be noted, paragraph 5 of the said Note reads as follows:

> "In the above circumstances, it is concluded that the audit para originally raised on "levy of interest at 6% on the 1/3rd of arrears instead of total arrears" has to be treated as settled".

4. In these circumstances, the appeal is disposed of as no further orders are called for, having regard to what is stated in the Note, referred to above. Consequently, pending M.P.No.1 of 2012 is closed. There shall be no order as to costs.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

kas / kua

To:

1. The Joint Commissioner (CT),
Chennai (North) Division,
Greams Road, Chennai 600 006.

2. The Assistant Commissioner (CT),
Harbour V Assessment Circle,
191, N.S.C.Bose Road,
Chennai 600 001

+1cc to Mr.V.Sundareswaran,Advocate sr.43716

W.A.No.2639 of 2012

kgk(cO)
ss(6/7/2017)