

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 02.08.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.5837 to 5839 of 2004

&

W.P.M.P.Nos.6819 to 6821 of 2004

Eastman Spinning Mills Private Limited
No.16 & 17, Kumara Nagar (South)
Second Street
Tirupur - 641 602 ... Petitioner
in all the writ petitions
Vs.

1. The Commercial Tax Officer
Tirupur (North)
Tirupur
 - 2.State Industries Promotion
Corporation of Tamil Nadu Limited
(A Government of Tamil Nadu undertaking)
No.19A, Rukumani Lakshmipathy Road
Egmore, Chennai - 600 008
 - 3.ING Vysya Bank Limited
Represented by its Branch Manager
2/3, Valipalayam
Tirupur
- .. Respondents
in all the writ petitions

Writ Petitions are filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus to call for the records on the files of the first respondent in TNGST/2302754/2001-02, TNGST/2302754/2002-03, TNGST/2302754/2003-04, dated 27.10.2003, respectively quash the same and direct the first respondent to extend to the petitioner's interest from sales tax deferral benefit in terms of Eligibility Certificate No.201/V/D/E dated 16.02.1999 (Unit-I) in WP.5837 and 5838/04 Eligibility Certificate No.213/C/D/E dated 30.03.2000 (Unit II) and Eligibility Certificate No.242/V/D/E dated 28.12.2001 (Unit III) G.O.Ms.No.500 dated 14.05.1990 and G.O.Ms.No.119 dated 13.04.1994. (in WP.5837 to 5839/2004)

For Petitioner : Mr.Parthasarathy
for Mr.N.Inbarajan

For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader for R1

No appearance for R2

Mr. Anand Gopalan for
M/s.T.S.Gopalan & Co for R3

COMMON ORDER

Heard Mr.Parthasarathy, learned counsel for the petitioner, Mr.S.Kanmani Annamalai, the learned Additional Government Pleader for the first respondent and Mr.Anand Gopalan, learned counsel representing M/s.T.S.Gopalan and Co, for the third respondent.

2. The petitioner is a registered dealer on the file of the first respondent under the provisions of Tamil Nadu General Sales Tax Act and Central Sales Tax Act. In this writ petition, the petitioner has challenged a notice issued by the first respondent dated 27.10.2003 alleging that the petitioner has violated the conditions stipulated by the Government in the Eligibility Certificate granted to them entitling to avail IFST facility.

3. It is submitted by the learned counsel for the petitioner that after the show-cause notice was issued, the petitioner submitted their replies and pointed out that the computation of the base production volume as mentioned in the show-cause notice were incorrect and after perusing the records, the first respondent has completed the assessment and passed assessment orders for all the three years on 25.09.2009.

4. In view of the above said submissions made by the learned counsel for the petitioner, no further orders are required in these writ petitions and they are closed. No costs. Consequently, the connected miscellaneous petitions are also closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

1. The Commercial Tax Officer
Tirupur (North)
Tirupur

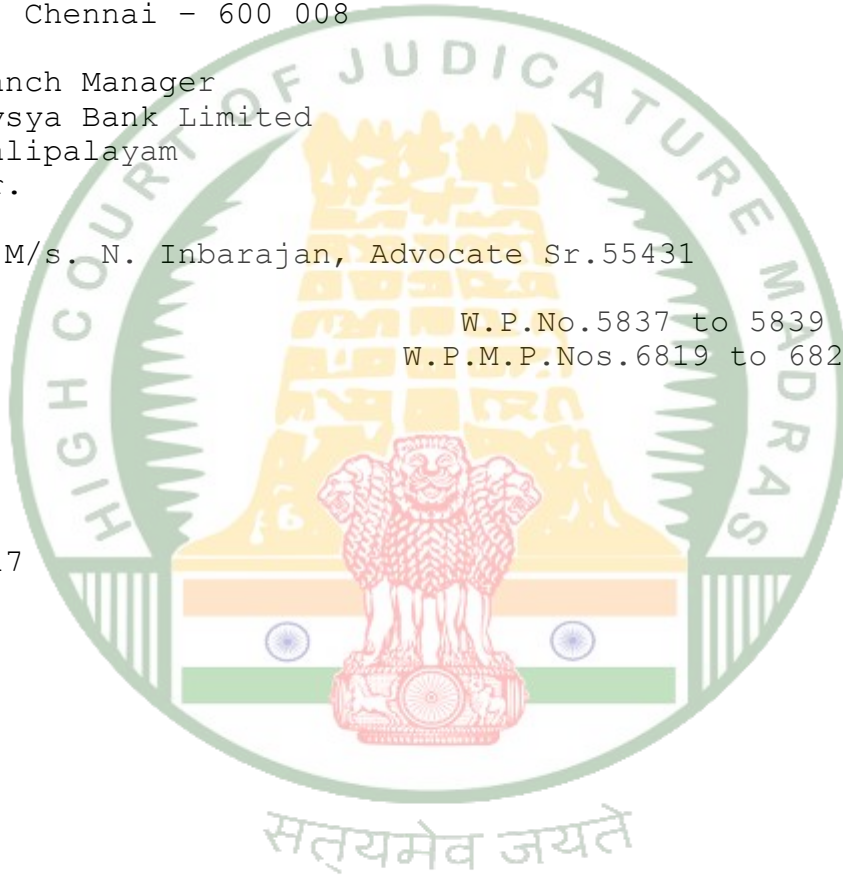
2.State Industries Promotion
Corporation of Tamil Nadu Limited
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No.19A, Rukumani Lakshmipathy Road
Egmore, Chennai - 600 008

3. The Branch Manager
ING Vysya Bank Limited
2/3, Valipalayam
Tirupur.

+ 1 cc to M/s. N. Inbarajan, Advocate Sr.55431

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RSI (CO)
EU 23.08.17



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