

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.10.2017

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

Writ Petition No.33457 of 2007
and M.P.No.2 of 2007

M/s.Microtex India Ltd.,
104, SIDCO, TEA Nagar,
Mudhalipalayam, Tirupur.

...Petitioner

Vs

The Commercial Tax Officer (FAC)
Lakshmi Nagar Circle,
Tirupur.

...Respondent

Prayer: Writ Petition filed under Article 226 of The Constitution of India seeking to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in TNGST.250161/04-05 and quash the order dated 11.09.2007 passed therein and further direct the respondent to consider the Form A-4 return filed by the petitioner on 28.05.2005.

For Petitioner : Mr.B.Raveendran
For Respondent : Mr.K.Venkatesh, GA

O R D E R

Heard Mr.B.Raveendran, learned counsel for the petitioner, Mr.K.Venkatesh, learned Government Advocate appearing for the respondent.

2. After some arguments, the learned counsel for the petitioner submits that since complicated factual issues are involved in the matter, the petitioner may be permitted to file an appeal as against the impugned assessment order and the Appellate Authority may be directed to take note of the pendency of the writ petition, while computing the limitation and also the fact that the petitioner has paid 50% of the disputed tax pursuant to an interim order granted by this Court on 16.10.2007.

3. With the above effect the learned counsel for the petitioner has made an endorsement in the writ petition. Thus,

recording the endorsement made, the writ petition is dismissed as withdrawn, giving liberty to the petitioner to approach the Appellate Authority as against the impugned assessment order. The Appellate Authority, while entertaining the appeal, shall exclude the period from 15.10.2007 till the date of receipt of the certified copy of this order, while computing limitation. The Appellate Authority shall also take note of the payment of 50% of the disputed tax, pursuant to the interim order granted in this writ petition.

4. With the above observations and liberty, the writ petition is dismissed as withdrawn. No costs. Consequently, connected Miscellaneous Petition is also dismissed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

rna

To

The Commercial Tax Officer (FAC)
Lakshmi Nagar Circle,
Tirupur.

+1 CC to Mr.B. Raveendran, Advocate sr 75961.

+1 Cc to The Spl. Govt. Pleader sr 75897

W.P.No.33457 of 2007
and M.P.No.2 of 2007

GJII(CO)
SP(05/12/2017)

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