

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.10.2017

Coram:

The Hon'ble Mr. Justice T.S. Sivagnanam

W.P.No.34535 of 2007

and

M.P.No.2 of 2007

GSR Products Limited,
Plot No. C-10, Kudikadu Village,
SIPCOT Industrial Complex,
Cuddalore 607 003.
Rep. by its Manager

...Petitioner

Versus

1. The Commercial Tax Officer,
Sub-Jail Road,
Cuddalore, Cuddalore District.

2. The Branch Manager,
Tamil Nadu Mercantile Bank Ltd.,
S.T.S. Complex, 1st Floor,
Anna Pillai Street, George Town,
Chennai - 600 001.

...Respondents

Writ Petition filed under Article 226 of the
Constitution of India praying for issuance of a Writ of
Certiorari calling for the records relating to the impugned
communication of the first respondent in TNGST No.4402033 dated
26.10.2007 quash the same.

For Petitioner : Mr. V. Selvaraj

For Respondent - 1 : Mr. S. Kanmani Annamalai,

Additional Government Pleader

For Respondent - 2 : Mr. V. Chandrasekaran

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O R D E R

Heard Mr.V.Selvaraj, the learned counsel appearing on
behalf of the petitioner and Mr.S.Kanmani Annamalai, the learned
Additional Government Pleader appearing for the first respondent
and Mr.V.Chandrasekaran, the learned counsel appearing for the
second respondent.

2. The petitioner, who is in arrears of sales tax has

questioned the order passed by the second respondent for recovery of arrears of sales tax. The petitioner has filed this Writ Petition stating that, as against the order of assessment, the petitioner has filed an Appeal before the first Appellate Authority and along with the said Appeal, a Stay petition was filed and the petitioner had paid a sum of Rs.1,00,000/- by way of interim measure. Therefore, it is submitted that, pending disposal of the Appeal, the petitioner's bank account should not be attached, and the amount of tax should not be recovered.

3. At the time, when the Writ Petition was entertained, i.e. on 02.11.2007, this Court granted an Order of Interim Stay and by now, the Appeal Petition itself would have been disposed of. Therefore, no useful purpose would be achieved, by keeping this Writ Petition pending any further and the same is disposed of, granting liberty to the petitioner, to workout their rights in accordance with law, if still a need arises to do so. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

mrr

To

1. The Commercial Tax Officer,
Sub-Jail Road,
Cuddalore,
Cuddalore District.
2. The Branch Manager,
Tamil Nadu Mercantile Bank Ltd.,
S.T.S. Complex,
1st Floor, Anna Pillai Street,
George Town,
Chennai - 600 001.

+1cc to Mr.V.Chandrasekar, Advocate, S.R.No.74563
+1cc to the Special Government (Taxes)Pleader, S.R.No.74140

W.P.No.34535 of 2007

SJ(CO)
GN(21/11/2017)