

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.08.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.22484 of 2006

T.Anand
S/o.E.R.Thamizhselvan
Proprietor
Meena Construction
23, Ellupakkam Village
Medur Post
Ponneri Taluk
Tiruvallur District

... Petitioner

vs

1.The Commercial Tax Officer
Ponneri Assessment Circle
Ponneri

2.The Assistant Director
Local Fund Account
Tiruvallur

3.The Project Officer
D.R.D.A
Thiruvallur District

4.The Assistant Director
Special Village Panchayat
Thiruvallur District

... Respondents

Prayer:- Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Mandamus forbearing the respondents 2 to 4 herein from deducting tax at source on the payments made to the petitioner for the Civil Works contract executed by the petitioner accepting the certificate issued by the 1st respondent herein under Section 7-F of the TNGST Act.

For Petitioner	:	Mr.T.R.Ravi
For Respondent	:	Mr.K.Venkatesh
		Government Advocate

O R D E R

Heard Mr.T.R.Ravi, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondents.

2.The petitioner, a Civil Contractor, who was doing works for local bodies, has filed this writ petition to restrain the Sales Tax Authorities from deducting tax at source for the Civil Works executed by him at the relevant point of time.

3.Similar such writ petitions were filed by the other Panchayat and Municipal constrictors and those writ petitions were disposed of. The fact that the petitioner has been paying compounded rate of tax at 2% under Section 7C of the TNGST Act has not been disputed. Thus, at this juncture, the question of adjudicating the relief sought for in the present writ petition cannot be entertained, more so when the petitioner himself has given a letter to the Assessing Officer that he intends to withdraw the writ petition.

In the light of the above, this writ petition stands closed.
No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

gpa
To

1.The Commercial Tax Officer
Ponneri Assessment Circle, Ponneri

2.The Assistant Director
Local Fund Account, Tiruvallur

3.The Project Officer
D.R.D.A, Thiruvallur District

4.The Assistant Director
Special Village Panchayat
Thiruvallur District

+ 1 cc to Mr. T.R. Ravi, Advocate Sr.60623
+ 1 cc to Special Government Pleader SR.60182

W.P No.22484 of 2006

EV(CO)
EU(18/09/2017)