IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.09.2017

Coram:

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

W.P.No. 27799 of 2006
and
W.P.M.P.No. 1 of 2006

A.Surendran ...Petitioner

Versus

1. The Commercial Tax Officer,
   Ponneri Assessment Circle,
   Ponneri.

2. The Assistant Director,
   Local Fund Account,
   Thiruvallur.

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

4. The Assistant Director,
   Special Village Panchayat,
   Thiruvallur District. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of 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 him accepting the certificate issued by the first respondent herein under Section 7 - F of the TNGST Act.

For Petitioner : No Appearance

For Respondents : Mr.K.Venkatesh,
Government Advocate

O R D E R

Heard Mr.K.Venkatesh, the learned Government Advocate appearing for the respondents. There is no representation for the petitioner.

2. This writ petition has been filed praying for issuance of a writ of mandamus to forbear 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 him.

3. The petitioner has obtained the certificate of registration from the first respondent stating that the petitioner is a registered dealer on the file of the first respondent and they are paying the sales tax under Section 3(B) of the TNGST Act, 1959 for the year 2006-2007 and therefore, deduction under Section 7F as per G.O.Ms.No.133, CT & RE Department, dated 07.06.1999, need not be made from the petitioner for the period upto 31.03.2007. Further, it is stated that the said certificate is valid upto 31.03.2007. It appears that in spite of such certificate issued by the Assessing Officer of the petitioner, namely, the first respondent, the respondents 2 to 4 were attempting to deduct tax at source for the payment effected for the Civil Works Contract performed by the petitioner.

4. This writ petition was admitted on 24.08.2006. The Court, on being satisfied that the petitioner has made out prima facie case, granted an order of interim injunction dated 24.08.2006 restraining the respondents 2 to 4 from deducting the tax at source. Interim injunction has continued to remain in force and the respondents 2 to 4 have not filed any counter affidavit.

5. Considering the fact that the deduction of tax was only upto 31.03.2007, as of now, nothing survives for further adjudication in this writ petition. On account of the interim injunction granted in the writ petition, the petitioner has virtually been granted the main relief in the writ petition. Therefore, no further orders are required in this writ petition and hence, the same is closed. Consequently, connected miscellaneous petition is closed. No costs.

Sd/
Assistant Registrar



/True copy/

Sub Assistant Registrar

To

1. The Commercial Tax Officer,
Ponneri Assessment Circle,
Ponneri.

2. The Assistant Director,
   Local Fund Account,
   Thiruvallur.

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

4. The Assistant Director,
   Special Village Panchayat,
   Thiruvallur District.

+1cc to Special Government Pleader SR.No.66352

W.P.No. 27799 of 2006

SDR 10.10.2017