

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.09.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.24641 of 2004 & W.P.M.P.No.29962 of 2004

R.J.Metro Auto Systems,
Rep. by its Proprietor, S.Rajasekar,
No.51, South Usman Road,
T.Nagar, Chennai-600 017.

... Petitioner

Vs.

1.The Special Commissioner and
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.

2.The Deputy Commercial Tax Officer,
T.Nagar (South) Assessment Circle,
Sales Tax Department, Greenways Road,
Raja Annamalaipuram, Chennai-600 018

... Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of Declaration, declaring that in view of the inconsistent observations between the orders of the first respondent made in D.Dis.Acts Cell-II/24908/2004, dated 16.07.2004 clarification No.180/2004 and second respondent made in TNGST/1541892/2002-03 dated 21.06.2004 and for want of clarity, the petitioner is liable to pay tax at 4% under Section 18(iii) of Part-B of First Schedule to the TNGST Act, 1959 for the period from 2002 up to date and in further instead of 12% and grant reliefs that may be necessary in the interest of justice.

For Petitioner : Mr.G.Rajendran

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader

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O R D E R

Learned counsel for the petitioner submitted that he is unable to contact his client as the petitioner has closed down the business. It is further submitted that he had in fact gone to the place, where the petitioner has been carrying on his business.

2.Learned Additional Government Pleader also does not have any instructions.

3.Therefore, the writ petition is closed, giving liberty to the petitioner to work out his remedies in accordance with law. However, the respondent cannot initiate fresh action without issuing fresh notice and serve the same on the petitioner. No costs. Consequently, connected miscellaneous petition is closed.

sd/-

Assistant Registrar

/True Copy/

Sub Assistant Registrar

abr

To

- 1.The Special Commissioner and
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.
- 2.The Deputy Commercial Tax Officer,
T.Nagar (South) Assessment Circle,
Sales Tax Department, Greenways Road,
Raja Annamalaipuram, Chennai-600 018.

+1 CC Mr.P.T.PERUMAL Advocate SR.No. 70416

AA (CO)

EGR 26/10/2017

सत्यमेव जयते

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