

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.08.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.15628 of 2004 &
W.P.M.P.No.18556 of 2004

Tvl. A.D.Jayaveerapandia Nadar & Bros. ... Petitioner

vs.

The Commercial Tax Officer,
Mylapore Asst. Circle, Chennai. ... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent herein in Rc.740/04 A3 dated 02.06.2004 and quash the same as illegal unlawful and unconstitutional.

For Petitioner : Mr.A.Ravichandran

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

O R D E R

Heard Mr.A.Ravichandran, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondent.

2.The petitioner has filed this writ petition to call for the records of the respondent in Rc.740/04 A3 dated 02.06.2004 and quash the demand issued by the respondent dated 02.06.2004.

3.It may not be necessary for this Court to adjudicate the correctness of the impugned order, in the light of the circular issued by the Commissioner of Commercial Taxes as communicated by the Joint Commissioner vide proceedings dated 08.11.1994 not to levy or collect any interest under Section 24(3) and also on the transactions up to 04.04.1994 involving R.E.P. License/Exim Scrips till further instructions.

4.The learned Additional Government Pleader appearing for

the respondent submits that the circular covers the case on hand.

5.The writ petition is allowed accordingly and the impugned order is set aside. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

abr

To

The Commercial Tax Officer,
Mylapore Asst. Circle, Chennai.

+1cc to Special Government Pleader (Taxes) S.R.No.56200

W.P.No.15628 of 2004

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GN(07/09/2017)



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