

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.36179 of 2004

M/s.Pullicar Mills Ltd.,
107 Sankari Road,
Tiruchengode - 637 211.
Salem District.

Rep. By its Managing Director
Sri.J.K.K.Muniraja

... Petitioner

Vs.

1.The Secretary,
Handlooms, Handicrafts, Textiles
and Kadhi (C2) Department,
Chennai.

2.Principal Secretary to the Govt.,
Commercial Taxes and Religious
Endowments Department,
Chennai.

3.The Deputy Commercial Tax Officer,
Tiruchengode Town Asst. Circle,
Tiruchengode.

... Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India praying to issue Writ of certiorarified mandamus to call for the records of the petitioner on the file of the third respondent in CST No.414008 of 2000-01 quashing the impugned order dated 25.10.2004 and consequently direct the first respondent to grant deferral scheme for a further period from 16.12.1999 to 15.12.2001.

For Petitioner : Mr.R.Venkata Narayanan
for M/s. Subbaraya Aiyar Padmanaban

For Respondents: Mr.K.Venkatesh, GA

ORDER

Heard Mr.R.Venkata Narayanan, for M/s. Subbaraya Aiyar Padmanaban, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondents.

2. The petitioner is a sick industrial Company and a Scheme for rehabilitation was sanctioned by the Board for Industrial Finance and Reconstruction (BIFR). The petitioner had sought for deferral, towards payment of sales tax, vide letters, dated 28.04.2003, 03.10.2003 and 28.01.2004, for the period 16.12.1999 to 15.12.2001. Though the Government has received the representations/letters, no orders were passed, and therefore, the petitioner filed a Writ Petition in W.P.No. 18350 of 2004, and the said Writ Petition was disposed of by this Court, by order, dated 11.07.2017, by issuing a direction, directing the Government to consider the petitioner's request within a period of three months. The petitioner, in this Writ Petition, has challenged the order passed by the Appellate Assistant Commissioner, (CT) (FAC), wherein, their request to waive the payment of 12% of the disputed tax was rejected.

3. At the time, when the Writ Petition was admitted, an interim order was granted, as a result of which, the Commercial Taxes Department could not have proceeded further. However, considering the efflux of time, it may not be necessary to adjudicate the correctness of the impugned order and it would suffice to direct the respondent to abide by the decision of the Government on the petitioner's request for deferral, if action has not already been taken.

4. The Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-

Assistant Registrar (CS-VI)

True Copy

Sub-Assistant Registrar

To

1. The Secretary,
Handlooms, Handicrafts, Textiles
and Kadhi (C2) Department,
Chennai.
2. Principal Secretary to the Govt.,
Commercial Taxes and Religious
Endowments Department,
Chennai.

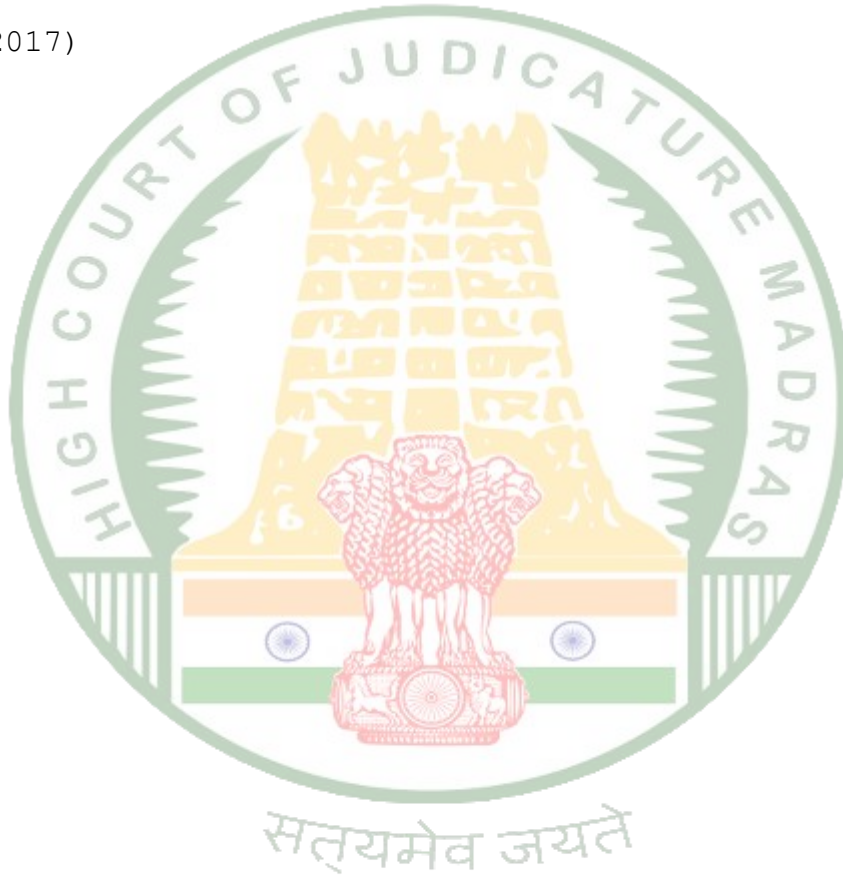
3. The Deputy Commercial Tax Officer,
Tiruchengode Town Asst. Circle,
Tiruchengode.

+1 CC to Ms. Subbaraya Aiyar Padmanaban, advocate sr 51614

+1 CC to Spl. Govt. Pleader sr 51255.

W.P.No.36179 of 2004

NRI (CO)
sp(16/08/2017)



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