

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.07.2017

CORAM

THE HON'BLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.36734 of 2003 and
W.P.M.P.No.44626 of 2003

S.Jayakumar

... Petitioner

Vs.

1. The Commercial Tax Officer,
Salem Rural,
Salem.
2. The Secretary,
Tamil Nadu Sales Tax Appellate Tribunal (AB)
Coimbatore,
Dr.Balasundaram Road,
Commercial Taxes Buildings,
Coimbatore-641 018.

... Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari, to call for the records of the first respondent in N.K.2372/2000 (A 3) issued in Form 4 under section 25 of the Tamil Nadu Revenue Recovery Act, 1894, quash the impugned proceedings dated 14.11.2003 as illegal and without jurisdiction under the provisions of the Central Sales Tax Act, 1956, read with the Tamil Nadu Revenue Recovery Act, 1864.

For Petitioner : Mr.V.Sundareswaran

For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

This writ petition has been filed by the petitioner who is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, to quash the impugned order passed by the first respondent, which is a recovery notice, on the ground that as against the assessment proceedings, appeal was pending before the second respondent Tribunal.

2.By efflux of time, the relief sought for in the present writ petition has become infructuous as by now, the appeal itself would have been disposed of. Therefore, no further orders are required in this writ petition and the writ petition is

closed. No costs. Consequently, the connected miscellaneous petition is also closed.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

KM

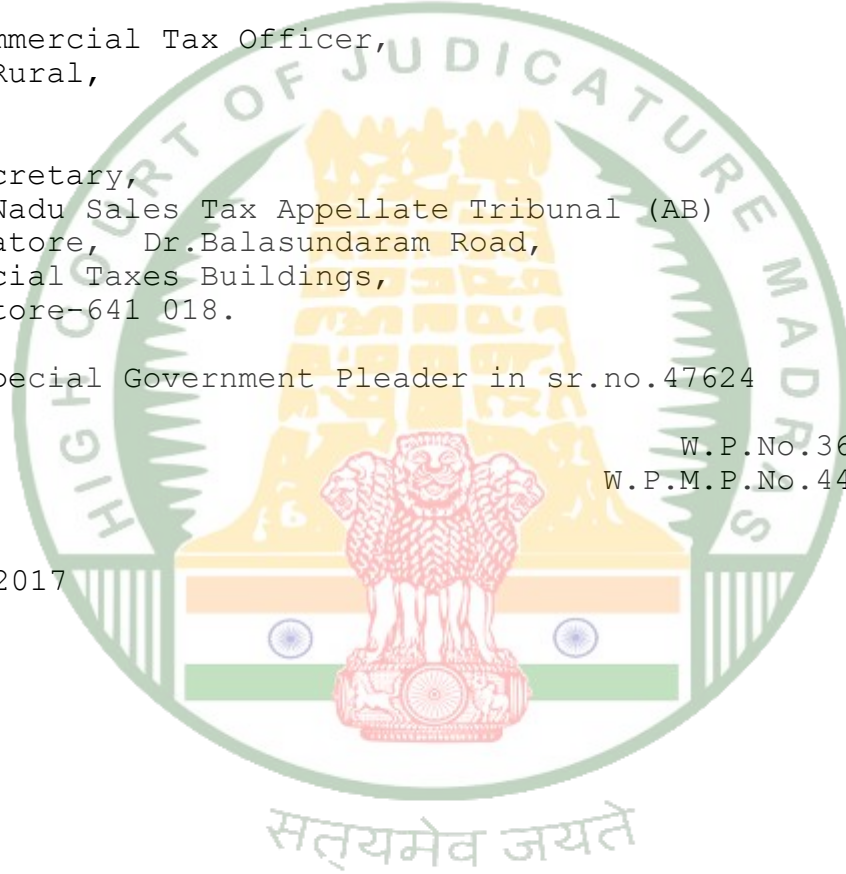
To

1. The Commercial Tax Officer,
Salem Rural,
Salem.
2. The Secretary,
Tamil Nadu Sales Tax Appellate Tribunal (AB)
Coimbatore, Dr.Balasundaram Road,
Commercial Taxes Buildings,
Coimbatore-641 018.

+1cc to Special Government Pleader in sr.no.47624

W.P.No.36734 of 2003
W.P.M.P.No.44626 of 2003

RR(CO)
NR 27/07/2017



WEB COPY