

**THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND**

THE HON'BLE SRI JUSTICE A. SHANKAR NARAYANA

Writ Petition Nos.29045 of 2008 and 11982 of 2009

Common Order: (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

In both these writ petitions, the denial of deferment of tax for the tax period November, 2008 and May, 2009 have been put in issue. Subsequent to the filing of these writ petitions, the State Government issued Memo No. 734/Ct.II(1)/2009-2 dated 14.5.2009 directing the Commissioner of Commercial Taxes to implement the revised Final Eligibility Certificate issued in favour of the petitioner vide proceedings dated 8.7.2008 with effect from 31.12.1999, and to allow the petitioner the incentive of sales tax deferment.

In the light of the subsequent Government Memo dated 14.5.2009 giving the petitioner the benefit from 31.12.1999, the earlier demand notices which, in effect, deny the petitioner the benefit of deferment for the months of November, 2008 and May, 2009 are set aside. The competent authority shall examine the matter afresh, in the light of the subsequent Memo dated 14.5.2009, and take action in accordance with law.

Both the writ petitions are, accordingly, disposed of. Miscellaneous Petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

(A. SHANKAR NARAYANA, J)

2nd January, 2017

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