

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 17.07.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.10404 of 2018

M/s.Itares Shoes Pvt. Ltd
(Represented by its Director
B.Mohammed Ifthikar)
No.33, Gudiyatham Road
Thuthipet, Ambur
Vellore - 635 811. Petitioner

Versus

- 1.Government of India
Ministry of Commerce and Industry
Department of Commerce
Office of Development Commissioner
MEPZ, Special Economic Zone &
HEOUs in Tamil Nadu Pondicherry
Andaman & Nicobar Island
Administrative Office Building
National Highway-45, Tambaram
Chennai - 600 045.
- 2.Union of India
Ministry of Commerce & Industry
(Represented by its Under Secretary)
Department of Commerce (EOU Section)
Udyogbhawan, New Delhi - 110 011.
- 3.The Assistant Commissioner of Income-tax
Circle-1, No.2, 2nd Floor
Central Revenue Building
Barracks Cross Street
Officer's Line
Vellore - 632 001. Respondents

The Writ Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus, directing the respondent No.1 and Respondent No.2 to place the Letter of Permission No.A/2007/016/EOU-TN dated 19.04.2007 before the Board of Approval for EOU Scheme and ratify the same.

For Petitioners : Mr.Bharath R.Srinivas for
Mr.Sandeep Bagmar

For Respondents : Mr.N.Ramesh, CGSSC for R1 & R2
Mr.J.Narayanaswamy for R3

ORDER

Heard Mr.Bharath R.Srinivas, for Mr.Sandeep Bagmar, learned counsel for the petitioner, Mr.N.Ramesh, learned Central Government Senior Standing Counsel for respondents 1 and 2 and Mr.J.Narayanaswamy, learned counsel for the third respondent.

2. The petitioner has filed this writ petition seeking for issuance of a Writ of Mandamus, directing the respondents 1 and 2 to place the Letter of Permission No.A/2007/016/EOU-TN dated 19.04.2007 before the Board of Approval for EOU Scheme and ratify the same.

3. The learned counsel for the petitioner submitted that during the pendency of the writ petition, the second respondent have placed the Letter of Permission dated 19.04.2007, before the Board of Approval for EOU Scheme and accordingly, the same has been ratified. Learned counsel for the petitioner further submitted that a consequential direction may be issued so that the petitioner can get a full benefit of the approval, which has been granted.

4. It is pointed out by the learned standing counsel for the third respondent that as of now, an appeal is pending before the Commissioner of Income Tax (Appeals), as against the order passed by the third respondent dated 15.12.2017.

5. In the light of the above said development, the petitioner is granted liberty to place the material, with regard to the approval, which has been granted for EOU scheme, before the Commissioner of Income Tax (Appeals) and the Commissioner of Income Tax (Appeals) is directed to take note of the same and pass suitable orders on merits and in accordance with law.

6. This Writ Petition is disposed of with the above direction. No costs.

Sd/-

Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

vsm

To

1.Ministry of Commerce and Industry
Government of India
Department of Commerce
Office of Development Commissioner
MEPZ, Special Economic Zone &
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Vellore - 632 001.

+lcc to Mr.N.RAMESH, Advocate, S.R.No.47971

+lcc to Mr.J.NARAYANASWAMY, Advocate, S.R.No.47528

+lcc to Mr.SANDEEP BAGMAR, Advocate, S.R.No. 46887

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SR(CO)
TR(01/08/2018)

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