IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 09.04.2018
CORAM:
THE HONOURABLE MR.JUSTICE S.MANIKUMAR
and
THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

W.A.No.758 of 2018
and CMP No.7193 of 2018

The Managing Director,
State Industries Promotion
Corporation of Tamil Nadu Ltd.,
19-A, Rukmani Lakshmipathy Road,
Egmore, Chennai - 600 009. .. Appellant/3rd Respondent

versus

1. Mothi Spinner Limited,
Regd. Office,
100, Komarapalayam Road,
Pallipalayam, Erode - 638 006,
rep. By its Managing Director.

2. State of Tamil Nadu,
Rep. By Secretary to Government,
Commercial Taxes and Religious
Endowment Department,
Fort St. George,
Chennai - 600 009.

3. State of Tamil Nadu,
Rep. By Secretary to Government,
Industries Department,
Fort St. George,
Chennai - 600 009. .. Respondents/Respondents 1&2

Writ Appeal filed under Clause 15 of Letters Patent, against the order dated 01.10.2009 in W.P.No.11367 of 2001.

WP.No.11367 of 2001:Writ Petition praying to issue a Writ of Certiorarified Mandamus calling for the records comprised in the proceedings of the Second Respondent dated 16/02/2001 in letter NO.33634/MIG2/2000-6 Industries Department and quash the same and consequently direct the respondents to consider the representation submitted by the petitioner to SIPCOT dated 24/11/00 to the respondents, in accordance with law and grant the Eligibility certificate to enable the petitioner to avail the benefits of interest free sales tax deferral/Waiver to the petitioner as Industries in the pipeline as envisaged in G.O.Ms.No.12 Commercial Taxes dated 23/01/00.

For Appellant : Mrs. Sudharsana Sundar

For Respondents: Mr.V.Haribabu (for R2 & R3)
Additional Government Pleader

JUDGMENT

(Order of the Court was delivered by S.MANIKUMAR, J.)

Request of the respondent for relaxing the conditions stipulated in G.O.Ms.No.12, Commercial Taxes Department dated 23.01.2000, has been turned down vide letter dated 16.02.2001 by the Special Secretary to Government, Industries Department, Government of Tamil Nadu, which has been challenged in W.P.No.11367 of 2001.

2. In the said writ petition, respondent has sought for a writ of certiorarified mandamus, to quash the said letter and consequently, prayed for a direction to the State Government to consider the representation dated 24.11.2000, submitted to SIPCOT/appellant and grant Eligibility Certificate to enable the respondent to avail the benefit of interest free Sales Tax Deferral / waiver to the petitioner as Industries in the pipeline, as per G.O.Ms.No.12, Commercial Taxes Department dated 23.01.2000.

3. On this day, when the matter came up for further hearing, Mrs.Sudharsana Sundar, learned counsel for SIPCOT submitted that the 1st respondent has paid Tamilnadu General Sales Tax and that there is no arrears and sum of Rs.3,07,128/- being CST, is due for the following assessment years.

TIN No.	GST No.	Status	Arrear Details		
			Arrear Act	Asst. Year	Demand
33893202348	33AACCM2560Q1Z9	ACTIVE	CST ACT	2010-11	Rs.22,521/-
			CST ACT	2013-14	Rs.3,07,128/-
				Total	Rs.3,07,128/-

4. Inasmuch as the 1st respondent has already paid Tax under General Sales Tax, for which Sales Tax Deferral / waiver is sought for, no further adjudication is required in this writ appeal and the same is disposed of. No Costs. Consequently, the

connected Civil Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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To

1. The Secretary to Government,
State of Tamil Nadu,
Commercial Taxes and Religious
Endowment Department,
Fort St. George, Chennai - 600 009.

2.The Secretary to Government,
State of Tamil Nadu,
Industries Department,
Fort St. George,
Chennai - 600 009.

W.A.No.758 of 2018
and CMP No.7193 of 2018

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