

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 29.08.2018

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.9948 of 2008
and
M.P.No.1 of 2008

M.Sivanathan

... Petitioner

Vs.

The Joint Commissioner (CT),
Commercial Taxes Building,
Balasundaram Road,
Coimbatore - 641 018.

... Respondent

This Writ Petition filed has been filed for issuance of a Writ of Certiorari to call for the records of the respondent in Ref.No.25118/04/C1 and to quash the impugned proceedings dated 28.03.2008 issued therein.

For petitioner : Mr.P.Ravindran

For Respondent : Mr.V.Haribabu
Additional Government Pleader

O R D E R

This writ petition has been filed to call for the records of the respondent in Ref.No.25118/04/C1 and to quash the impugned proceedings dated 28.03.2008 issued therein.

2.The impugned show cause notice was issued when Value Added Tax, 2006 has come into force. With effect from 01.07.2017, the Value Added Tax enacted all over the country including more than sustained Central GST, State GST and Interstate GST under the new enactment, the persons with the qualification of VAT practitioner are entitled for fresh registration as a GST practitioner.

3.In view of the above, nothing scurvies for further adjudication in this writ petition. Accordingly, this writ petition is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS ix)

//True Copy//

Sub Assistant Registrar

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To:

The Joint Commissioner (CT), Commercial Taxes Building,
Balasundaram Road, Coimbatore - 641 018.

+1cc to Mr.P.Ravindran , Advocate SR.No. 59248

+1 cc to government pleader SR.NO. 59419

W.P.No. 9948 of 2008

ASK(03/10/2018)



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