

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 16.03.2018

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.11673 of 2006
and W.P.M.P.No.13263 of 2006

S.S.B.Traders,
Rep. by its Proprietrix S.Shailaja,
No.30-A, Hanumantharayan Koil Street,
Karur.

... Petitioner

Vs.

1.The Deputy Commercial Tax Officer,
Karur [North],
Karur.

2.The Appellate Assistant Commissioner [CT],
Trichy-1.

3.The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-5.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records on the file of the 2nd respondent herein in [CST] Ap.No.20/2005 dated 20.02.2006 confirming the orders of the 1st respondent herein in CST.228347/03-04 dated 31.08.2005 and quash the same.

For Petitioner : Mr.N.Inbarajan

For Respondents : Mr.M.Hariharan, AGP

O R D E R

Heard Mr.N.Inbarajan, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader for the respondents.

2.The petitioner challenges the order passed by the second respondent, by which the second respondent dismissed the petitioner's Appeal Petition, filed against the orders passed by the first respondent dated 31.08.2005.

3.The issue involved in this Writ Petition is with regard to the power to recover the Central Sales Tax on interstate sales of water coconuts. The said issue is no longer res integra and has been considered in a batch of cases in W.P.Nos.6571 of 2005 etc. dated 22.06.2010, wherein the Court took into consideration the Government Order and waived the Commercial Taxes payable by the petitioner. For better appreciation, the said order reads as follows:

"In view of the common issues raised in all the Writ Petitions having the same prayer with identical facts, all the writ petitions have been taken up together and a common order is passed.

2.The prayer in these writ petitions are for a declaration/ to quash the assessment order/to quash the pre-assessment notice demanding Central Sales tax on the inter-state sales of watery coconuts for the period from 01.04.2002 to 05.09.2006.

3.The learned Counsel for the petitioners as well as the learned Additional Government Pleader appearing for the respondents 1 and 2 submitted that during the pendency of these writ petitions, the Government issued order in G.O.Ms.No.05, Commercial Taxes and Registration Department, dated 11.01.2010 and waived the Commercial Taxes payable by the petitioners for the above said period.

4.In view of the order passed by the Government waiving the same, no further adjudication is necessary in these writ petitions as the prayer in these writ petitions have become infructuous. Hence, these writ petitions are dismissed as infructuous. No costs. Consequently, the connected miscellaneous petitions are closed."

4.In the light of the above, the Writ Petition is dismissed as infructuous. No costs. Consequently, connected Miscellaneous Petitions is closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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To

1.The Deputy Commercial Tax Officer,
Karur [North], Karur.

2.The Appellate Assistant Commissioner [CT],
Trichy-1.

3.The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-5.

+1cc to Mr.N.Inbarajan, Advocate, S.R.No.20269

+1cc to the Special Government Pleader (Taxes), S.R.No.20723

W.P.No.11673 of 2006 and
W.P.M.P.No.13263 of 2006

KK (CO)

RRK (11/04/2018)

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