BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 12.11.2018
CORAM
THE HONOURABLE MR. JUSTICE G.R.SWAMINATHAN

W.P(MD).Nos.6783 & 6784 of 2015
and M.P.(MD).No.1 of 2015 in WP(MD)No.6783 of 2015

Tvl. Sri Nithya Kalyani Textiles Ltd.,
Represented by its Director N.Nagappan,
Devakottai Road, Daraikudi. .. Petitioner in both petitions

Vs.

The Commercial Tax Officer,
Thirupathur. .. Respondent in both petitions

COMMON PRAYER: Writ Petitions are filed under Article 226 of Constitution of India praying for the issuance of Writ of Certiorari calling for the records in TNGST 5500950/1999-2000 & TNGST 5500950/2000-2001, dated 20.02.2015 and to quash the same as illegal arbitrary and without Jurisction.

For Petitioner : Mr.S.Karunakar
For Respondents : Mr.M.Rajarajan, Government Advocate

COMMON ORDER

The petitioner is an assessee under the respondent. The issue is in respect of reopening of the assessments for the 1999-2000 and 2000-2001, on the ground that taxable turn over exceeds 10 crores and above and an additional sales tax at 1% has to be paid. In the meanwhile, the petitioner filed applications for settling their arrears under the one time settlement scheme. Admittedly, the applications under the settlement scheme are presently pending with the Joint Commissioner of Commercial Taxes, Madurai Region. In the meanwhile, the respondent went ahead and obtained reply from the petitioner and passed orders. The same are challenged in the present writ petitions.

2.I am of the view that the orders impugned in the writ petitions are to be set aside only on the simple ground that when there are pending applications under the settlement scheme for settling the arrears, it is not open to the respondent to go ahead and pass final orders reopening the assessments.

3.Accordingly, both the writ petitions are allowed. No costs. It is open to the respondent to pass orders afresh in accordance with law based on the outcome of the settlement applications.

Sd/
Assistant Registrar(CS-I)

/True copy/

Sub Assistant Registrar(CS-III)

To

The Commercial Tax Officer,
Thirupathur.

+2cc to Mr.S.KARUNAKAR, Advocate, SR.No. 94864,94865
+1cc to M/s.Special Government Pleader,SR.No. 94967

W.P(MD).Nos.6783 & 6784 of 2015

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