

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 2.12.2019

CORAM

THE HONOURABLE DR.JUSTICE VINEET KOTHARI
AND

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.Nos.35779 & 35788 of 2002

and

W.M.P.No.53494 of 2002

The State of Tamil Nadu,
rep. by the Deputy Commissioner (CT),
Chennai (North) Division,
Chennai 600 006.

..Petitioner in Both Petitions

Versus

1. Tvl.Kutti and Kasi,
No.50, Armenian Street,
Chennai-1.

2. The Secretary,
Tamil Nadu Sales Tax Appellate
Tribunal (AB),
Chennai-104.

..Respondents in Both the Petitions

Prayer: Writ Petitions filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the records of the second respondent pertaining to the order dated 28.12.2001 made in S.T.A.No.988 and 888 of 2000 and quash the same as illegal.

For petitioner : Mr.M.Mohammed Shaffiq,
Special Government Pleader

For R1 : Mr.K.Govi Ganesan

COMMON ORDER

(Order of the court was made by Dr.VINEET KOTHARI, J.)

In view of the litigation policy, since the Revenue's stake is less than the prescribed limit, the learned Special Government Pleader (Taxes) appearing for the Writ Petitioner/Revenue does not press the Writ Petitions on merits. The learned counsel Mr.K.Govi Ganesan appearing for the the Respondent/Assessee does not oppose the same.

2. The Writ Petitions are dismissed in view of the aforesaid submission. No costs. Consequently, the connected Miscellaneous Petition is also dismissed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To:

1. The Deputy Commissioner (CT),
Chennai (North) Division,
Chennai 600 006.
2. The Secretary,
Tamil Nadu Sales Tax Appellate
Tribunal (AB), Chennai-104.

+1 cc to The Special Government Pleader Sr.No. 101314

AKM/10.01.2020/2P-4C /

W.P.Nos.35779 & 35788 of 2002

सत्यमेव जयते
WEB COPY