

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 08.08.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.9840 of 2006

and

WMP.No.10985 of 2006

M/s.Meenu Hi-Tech (P) Ltd., (Defunct)
rep.by its director
B.Ravi KumarPetitioner

Vs

- 1.The Commercial Tax Officer
Dr.Nanjappa Road Circle
Coimbatore.
- 2.The Manager
Tamil Nadu Industrial Ltd.
Investment Corporation Ltd
United Shopping Complex
I Floor, Dr.Nanjappa Road
CoimbatoreRespondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari to call for the records of the first respondent herein in his letter No.A3/308842/97/dt.14.03.2006 written by the 1st respondent herein to the 2nd respondent demanding the alleged arrears of sales tax and penalty due and payable by the petitioner and quash the same.

For Petitioners : Mr.R.Hemalatha

For Respondents : Mrs.Dhana Dhana Madhri
No.1 Government Advocate

R-2 : No appearance

O R D E R

Letter No.A3/308842/97, dated 14.03.2006 of the Commercial Tax Officer (CTO)/1st respondent to the Tamil Nadu Industrial Investment Corporation (TNIIC)/2nd respondent, directing them to

settle the arrears of the petitioners, is put under challenge in the present writ petition.

2. It is seen that the letter between the CTO and TNIIC has not been marked to the petitioner and as such, the challenge to Inter-Department communication by the petitioner can only be deemed to be a pre-mature challenge. Until this impugned communication culminates into an order addressed to the petitioner, the present prayer sought for cannot be maintained. If at all anybody could be aggrieved against this letter, it can only be the TNIIC and that the cause of action, in so far as the petitioner is concerned, is yet to arise.

3. If at all the petitioner is aggrieved, the only option available would be to challenge the recovery which is sought to be made against the petitioner herein and as such the present letter between the CTO and TNIIC cannot be put under challenge by the petitioner herein.

4. Hence, this Writ Petition stands dismissed. Consequently, connected miscellaneous petition is closed. No Costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

1.The Commercial Tax Officer
Dr.Nanjappa Road Circle
Coimbatore.

2.The Manager
Tamil Nadu Industrial Ltd.
Investment Corporation Ltd
United Shopping Complex
I Floor, Dr.Nanjappa Road
Coimbatore

+1 cc to the Special Government Pleader(Taxes)sr68709

+1 cc to Mrs.R.Hemalatha advocate sr68237

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aa22/10/2019