



WEB COPY

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 16.07.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.S. RAMESH

W.P.No.3401 of 2010
and
M.P.No.2 of 2010

S.Nazeera Begum

...Petitioner

-Vs-

1.The Assistant Commissioner,
Commercial Taxes Officer,
Luz Assessment Circle,
No.46, Greenways Road,
Chennai - 600 028.

2.The Secretary
to Government of Tamil Nadu,
Commercial Tax Department,
Fort St. George,
Chennai - 600 009.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus to call for the records pertaining to the issue of the order dated 09.11.2009 in proceedings in TNGST No.0801999/2000-01 issued by the Asst. Commissioner, Commercial Taxes, Luz Assessment Circle, the 1st respondent herein and quash the same and direct the respondents to consider the issue in full in accordance with the statutory provisions and in accordance with established principles of law and consequently revise the assessment of the petitioner company, namely Thameema Trading Corporation Imports & Exports, No.4, Leith Castle, Sourth Street, Santhome, Chennai - 600 028 for the year 2000-01 dated 28.06.2006 and to pass order on merits afresh.

For Petitioner : Mr.D.Ashok Kumar

For Respondents: Mrs.Dhanamadhri
Government Advocate

O R D E R

When the petitioner had sought for rectification of the earlier assessment order for the year 2000-2001 under Section 55



of the TNGST Act, 1959, a notice dated 09.11.2009 came be to issued stating that as per the earlier orders of this Court, the issue was reconsidered and an order was passed on 31.08.2009. It was also stated therein that if the petitioner was aggrieved against the order 31.08.2009, it was open to him to file an appeal against the same.

2.Today when the matter was called, it is seen that the petitioner herein had not challenged the earlier assessment order for the year 2000-2001 nor the earlier order dated 31.08.2009. As such, even if the petitioner succeeds in the present writ petition, wherein the petitioner's request under Section 55 was rejected, no useful purpose would be served, since the assessment order had become final. Hence, no effective orders can be passed in the present Writ Petition.

3.Accordingly, the Writ Petition stands closed. No costs. Consequently, connected Miscellaneous Petition is also closed.

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Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1.The Assistant Commissioner,
Commercial Taxes Officer,
Luz Assessment Circle,
No.46, Greenways Road,
Chennai - 600 028.

2.The Secretary
to Government of Tamil Nadu,
Commercial Tax Department,
Fort St. George,
Chennai - 600 009.

+1cc to the Special Govt.Pleader, Vide Sr.No.60882

W.P.No. 3401 of 2010
and
M.P.No. 2 of 2010

Kak(29/08/2019)