

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.12.2019

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.29544 & 29545 of 2011

and

M.P.Nos.2, 2, 3 & 3 of 2011

M/s. Malayagiri Essential Oil Distillers,
Rep. by its Partner,
412, Plaza Kalpama,
241/147-A, Birhama Road,
Kanpur - 208 001,
Uttar Pradesh.

... Petitioner in
W.P.No.29544 of 2011

M/s. India Sales International,
Rep. By its Partner,
No.93/59, Firdaus Mansion,
Rajbi Road, Kanpur

... Petitioner in
W.P.No.29545 of 2011

VS

1.The District Forest Officer,
Salem Division,
Salem.

2.The Commercial Tax Officer,
Salem Division,
Salem.

... Respondents in
both W.Ps.

Prayer in W.P.No.29544 of 2011: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records of the sale confirmation proceedings having reference C.No.5544/2011 S dated 18.11.2011 issued by the 1st Respondent and quash the same in so far as it directs payment of 14.5% VAT on the sale amount and consequently direct the 1st Respondent to collect Central Sale Tax at 2% at Rs.1,88,910/- from the petitioner on the total sale value of Rs.94,45,472/- for 3.043 MTS of sandalwood (Milvachitla variety) purchased by the Petitioner in the auction conducted by the 1st Respondent held on 10.08.2011 in the course of inter-state trade within the meaning of Section 3(a) of the Central Sales Tax Act and deliver the said quantity of 3.043 MT of Sandalwood upon receipt of the balance sale consideration and other charges if any.

Prayer in W.P.No.29545 of 2011: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records of the sale confirmation proceedings having reference C.No.5544/2011 S dated 18.11.2011 issued by the 1st Respondent and quash the same in so far as it directs payment of 14.5% VAT on the sale amount and consequently direct the 1st Respondent to collect Central Sale Tax at 2% at Rs.2,48,240/- from the petitioner on the total sale value of Rs.1,24,12,000/- for 4.000 MTS of sandalwood (Milvachitla variety) purchased by the Petitioner in the auction conducted by the 1st Respondent held on 10.08.2011 in the course of inter-state trade within the meaning of Section 3(a) of the Central Sales Tax Act and deliver the said quantity of 4.000 MT of Sandalwood upon receipt of the balance sale consideration and other charges if any.

For Petitioner : M/s.C.Uma in both W.Ps.

For R1 : Mr.G.Dhanamadhri
Government Advocate in both W.Ps.

For R2 : M/s.Thangavadhana Balakrishnan
Additional Government Pleader
in both W.Ps.

C O M M O N O R D E R

The respective writ petitioners have challenged the impugned proceedings dated 18.11.2011 of the 1st respondent in C.No.5544/2011 S.

2.The learned counsel for the petitioner submits that on 26.11.2019, the Assistant Commissioner (ST), Hasthampatty Assessment Circle, Salem has passed two separate orders, pursuant to direction of this Court dated 05.11.2009. He has also filed copies of these two orders.

3.Both side counsels agree that nothing survives for adjudication in the present Writ Petitions filed by the respective petitioner, in the light of the orders dated 26.11.2019 bearing reference Roc.No.1627/2019/A1 (1) and Roc.No.1627/2019/A1 (2).

4.Therefore, both Writ Petitions are disposed in terms of the above orders. No cost. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS)

//True Copy//

<https://hcservices.ecourts.gov.in/hcservices/>

Sub Assistant Registrar

jen

To

1.The District Forest Officer,
Salem Division,
Salem.

2.The Commercial Tax Officer,
Salem Division,
Salem.

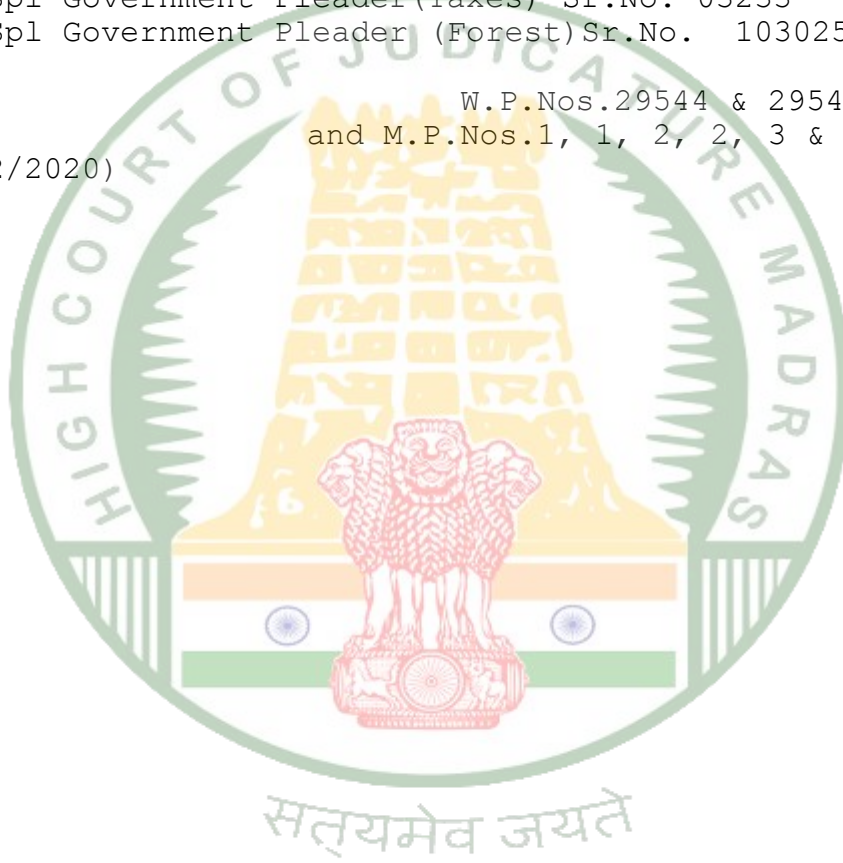
+1cc to M/s.C.Uma , Advocate SR.No. 103007

+1 cc to Spl Government Pleader(Taxes) Sr.No. 03233

+1 cc to Spl Government Pleader (Forest)Sr.No. 103025

W.P.Nos.29544 & 29545 of 2011
and M.P.Nos.1, 1, 2, 2, 3 & 3 of 2011

A.SK(10/02/2020)



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