

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.10.2019

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

WRIT PETITION NO.35254 OF 2012

AND

M.P.NO.2 OF 2012

Tvl.H.M.Brothers,

Represented by its Director,

B.K.Bagdi, No.13, Errabalu Chetty Street,

Chennai - 600 001.

...Petitioner

Vs

1. The Joint Commissioner (CT) (FAC),
Chennai (North Division),
Chennai - 600 006.

2. The Assistant Commissioner (CT),
Harbour -IV Assessment Circle,
Chennai - 600 001.

... Respondents

Prayer:

PETITION filed under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorarified Mandamus calling for the records on the files of the 2nd respondent in RC. No.1007/2003/A3 dated 14.06.2012 and quash the same and further direct the 1st respondent to issue certificate in accordance with Section 8 of the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2011 after receipt of payments as requested by the petitioner vide his representation dated 28.11.2012.

For Petitioner : No appearance

For Respondents : Mr.M.Hariharan, AGP

O R D E R

The petitioner has filed this Writ Petition praying for a Writ of Certiorarified Mandamus seeking a direction to the first respondent - Joint Commissioner to issue a certificate in terms of Section 8 of the Tamil Nadu Sales Tax (Settlement of Arrears)

Act, 2011 after receipt of remittances by the petitioner as stipulated in his representation dated 28.11.2012.

2. The matter was heard on an earlier occasion and after hearing both parties, this Court passed an order on 24.09.2019 directing the petitioner to appear before the respondent on Monday, the 30th of September, 2019. This Court also directed the Assessing Authority to process the application for Samadhan, accept payment if the application is in order and issue a certificate within a period of two (2) weeks from 24.09.2019, i.e., on or before 14.10.2019.

3. Today, when the matter is called, learned Standing counsel placed on record an order dated 09.10.2019 dismissing the application filed by the petitioner, since it was not accompanied by payment due under the Scheme. He also states that there was no appearance by the petitioner as directed, before the Assessing Officer on 30.09.2019.

4. In the light of the aforesaid order, nothing survives in this Writ Petition and the same is dismissed. However, liberty is granted to the petitioner to challenge the order dated 09.10.2019 in accordance with law. No costs. Consequently connected Miscellaneous Petition is also dismissed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

1. The Joint Commissioner (CT) (FAC),
Chennai (North Division),
Chennai - 600 006.

2. The Assistant Commissioner (CT),
Harbour -IV Assessment Circle,
Chennai - 600 001.

+lcc to Mr.R.Senniappan, Advocate, S.R.No.86171
+lcc to the Special Government Pleader, S.R.No.86147

W.P.No.35254 of 2012
and
M.P.No.2 of 2012

RGN(CO)
CS/06/12/2019