IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 20.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.5145 of 2013
and
M.P.No.1 of 2013

M/s.Nadeem Leatherware Exports
rep. by its Managing Partner
Mr.V.P.Naimur Rahman,
No.10/23, Covelong Muthu Street,
Periamet, Chennai-600 003. ...Petitioner

V.

1.The Joint Commissioner (CT),
Chennai (Central Division),
Greams Road, Chennai-600 006.

2.The Assistant Commissioner (CT),
Earlier known as Commercial Tax Officer,
Periamet Assessment Circle,
Ritherdon Avenue, Vepery,
Chennai-600 007. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, calling for the records of the first respondent in SR.SL.No.155/2010-11/B2 dated 18.12.2012 and to quash the impugned proceedings dated 18.12.2012 and further direct the first respondent to grant the certificate for settlement of Arrears under Section 8 of the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2010.

For Petitioner : Mr.K.A.Parthasarathy
For Respondents: Mrs.Dhanamadhri, GA

O R D E R

The petitioner herein had filed an application for settlement of arrears as on 28.08.2010 for the year 2002-03 under the Tamil Nadu Sales Tax (Settlement of Arrears), Act 2010 (hereinafter referred to as 'the Act'). By an order dated 18.12.2012, the application came to be rejected on the ground that the Writ Petition filed by the petitioner in W.P.No.20382 of 2004 was pending before this Court and in view of Section 4 of the Act, no appeal should be pending before any Court on the date of filing of the application. The said order dated 18.12.2012 is under challenge in the present Writ Petition.

2. Heard Mr.K.A.Parthasarathy, learned counsel for the petitioner and Mrs.Dhanamadhri, learned Government Advocate appearing on behalf of the respondents.

3. It is now brought to the notice of this Court that in connection with the same Assessment Year 2002-03, when recovery proceedings were initiated, the same came to be challenged before this Court in W.P.No.22860 of 2004. This Court, by an order dated 06.09.2016, had set aside the impugned order therein and remitted back the matter to the second respondent for fresh consideration after restoring the settlement application. Effectively, the application which came to be rejected through an order dated 18.12.2012, which is impugned in the present Writ Petition, has been set aside by this Court in its order dated 06.09.2016 in W.P.No.22860 of 2004. Since the petitioner's settlement application has already been restored to the file of the second respondent, the present impugned order dated 18.12.2012, rejecting the application, has become redundant.

4. In view of the same and as directed in the earlier order dated 06.09.2016 in W.P.No.22860 of 2004, the second respondent herein shall consider the petitioner's settlement application dated 28.08.2010 in accordance with the Act as expeditiously as possible. The Writ Petition stands allowed in the above terms. Consequently connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

DP

To

1.The Joint Commissioner (CT),
Chennai (Central Division),
Greams Road, Chennai-600 006.

2.The Assistant Commissioner (CT),
Earlier known as Commercial Tax Officer,
Periamet Assessment Circle,
Ritherdon Avenue, Vepery,
Chennai-600 007.

+1cc to Mr.V.Sundareswaran, Advocate sr.50766
+1cc to Special Government Pleader sr.51335

W.P.No.5145 of 2013
and
M.P.No.1 of 2013

ev(co)
nr 08/08/2019