

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.12.2019

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.31915 to 31918 of 2014
and
W.M.P.Nos.1,1,1 and 1 of 2014

Tvl.K.Gopalakrishnan & Sons
Rep by its Partner Mr.K.Jawahar
No.175 Muthurangamudali Street,
Chennai - 600 045. Petitioner in all W.Ps.

Vs.

The Commercial Tax Officer,
Tambaram Assessment Circle,
No.19 A Siva Shanmugam Road,
West Tambaram,
Chennai - 600 045. Respondent in all W.Ps.

Prayer in W.P.No.31915 of 2014: Writ Petition is filed under article 226 of the Constitution of India, writ of Certiorarified Mandamus, calling for the records on the files of the respondent in TIN/33700880127/May 2014 dated 31.10.2014 and the connected order dated 25.11.2014 and quash the same being illegal, invalid, and violated the principles of natural justice and contrary to the law and direct the respondent to accept the monthly returns filed in form 'I' for the month May 2014.

Prayer in W.P.No.31916 of 2014: Writ Petition is filed under article 226 of the Constitution of India, writ of Certiorarified Mandamus, calling for the records on the files of the respondent in TIN/33700880127/April 2014 dated 31.10.2014 and the connected order dated 25.11.2014 and quash the same being illegal, invalid, and violated the principles of natural justice and contrary to the law and direct the respondent to accept the monthly returns filed in form 'I' for the month April 2014.

Prayer in W.P.No.31917 of 2014: Writ Petition is filed under article 226 of the Constitution of India, writ of Certiorarified Mandamus, calling for the records on the files of the respondent in TIN/33700880127/June 2014 dated 31.10.2014 and

the connected order dated 25.11.2014 and quash the same being illegal, invalid, and violated the principles of natural justice and contrary to the law and direct the respondent to accept the monthly returns filed in form 'I' for the month June 2014.

Prayer in W.P.No.31918 of 2014: Writ Petition is filed under article 226 of the Constitution of India, writ of Certiorarified Mandamus, calling for the records on the files of the respondent in TIN/33700880127/July 2014 dated 31.10.2014 and the connected order dated 25.11.2014 and quash the same being illegal, invalid, and violated the principles of natural justice and contrary to the law and direct the respondent to accept the monthly returns filed in form 'I' for the month July 2014.

For Petitioner : Mr.D.Vijayakumar
(in all W.Ps.)

For Respondent : M/s.G.Dhanamadhri
(in all w.P.s) Government Advocate (T)

C O M M O N O R D E R

It is submitted by the learned counsel for the petitioner that, pursuant to the direction of this Court on 05.11.2019, the petitioner was directed to approach the respondent to make submissions. The respondent has now passed an order dated 13.12.2019 rejecting all the claims of the petitioner for input tax credit. Since final order has been passed, nothing survives in these present Writ Petitions. Hence, these Writ Petitions have become infructuous.

2.In view of the submissions made by the learned counsel for the petitioner these writ petitions have become infructuous. Liberty is given to the petitioner to challenge the final order passed in accordance with law. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar (CS-III)

// True Copy //

Sub Assistant Registrar

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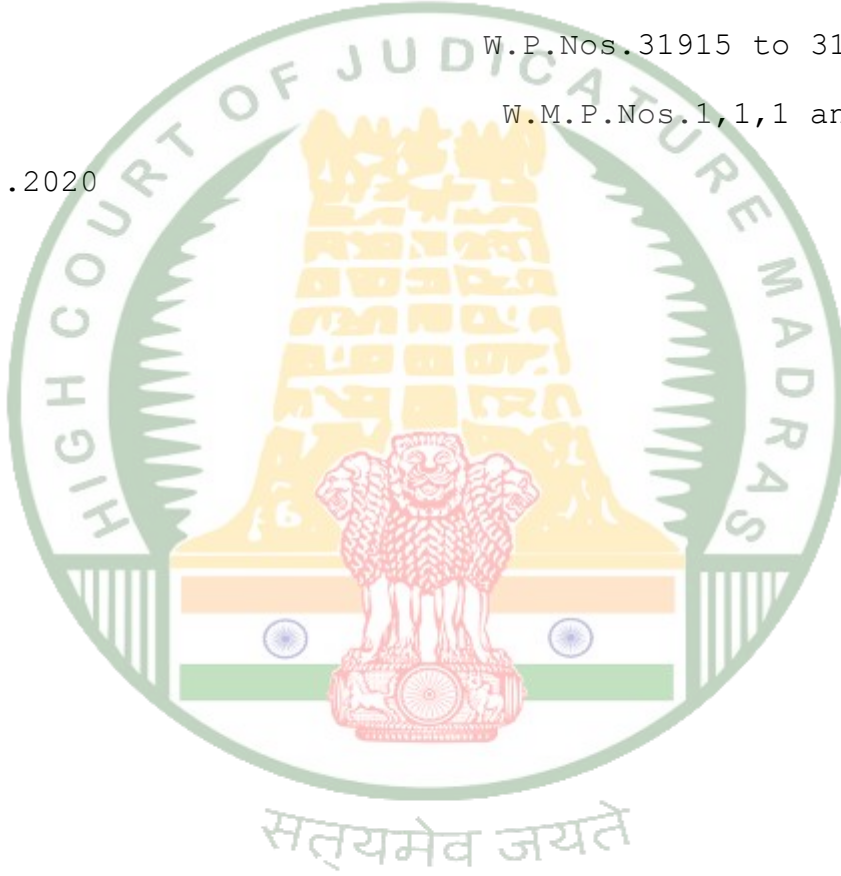
To

The Commercial Tax Officer,
Tambaram Assessment Circle,
No.19 A Siva Shanmugam Road,
West Tambaram,
Chennai - 600 045.

+lcc to Mr.D.Vijayakumar, Advocate, SR.No.105906.

W.P.Nos.31915 to 31918 of 2014
and
W.M.P.Nos.1,1,1 and 1 of 2014

NRL (CO)
CSR: 18.02.2020



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