

C.M.P.No.17059 of 2018
in
W.A.No.2060 of 2013

K.K.SASIDHARAN., J.
And
P.VELMURUGAN., J.

(Order of the Court was made by K.K.SASIDHARAN,J.)

This petition is filed for clarification of the judgment dated 14.03.2018 in W.A.No.2060 of 2013.

2. According to the petitioner, the judgment dated 14.03.2018 was acted upon by the company by paying the entire tax amount along with interest at 6%, calculated from 6 August, 2013. The payment was made to the Commercial Tax Officer, Rajapalayam. Since there was no reference to the penalty in the order passed by this Court, the Commercial Tax Officer, directed the petitioner to pay penalty.

3. We have heard the learned counsel for the petitioner and the learned Government Advocate (Tax) appearing for the respondents.

4. This Court, in order to give a quietus to the entire issue, directed the petitioner herein to pay the entire tax amount along with

interest at 6%, calculated from 6 August, 2013. It was more or less a consent order.

5. We have not directed the petitioner to pay the penalty. The direction was issued only to pay the interest at 6%.

6. We are therefore of the view that it would not be open to the Commercial Tax Department to direct the petitioner to pay penalty for the period in question.

7. The order is clarified as indicated above.

[K.K.SASIDHARAN,J.]

[P.VELMURUGAN,J.]

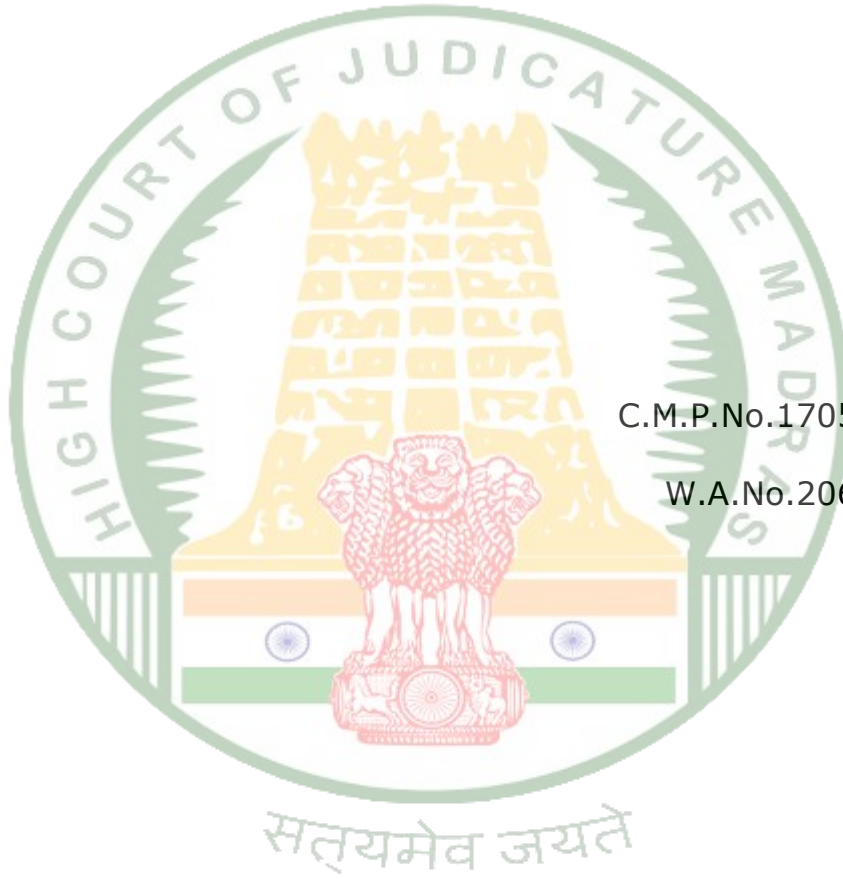
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