

Suo Motu Cont.P.No.2103/2019 & WP.No.10427/2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.12.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Suo Motu Cont.P.No.2103 of 2019 and
WP.No.10427 of 2018 and
WMP.Nos.12390, 12391 & 22828 of 2018

Suo Motu Cont.P.No.2103 of 2019

High Court of Madras ...Petitioner

Vs

S.Radjasegarane,
Partner of Subha Lakshmi Kalyana Mahal,
No.134, Ambalathadayar Madam Street,
Pondicherry-605 001. ... Contemnor/Respondent

Prayer: Suo Motu Contempt Petition filed against the
contemnor herein as per order of the Hon'ble Court dated
19.11.2019 made in W.P.No.10427 of 2018 in
Roc.No.10401/2019/OS.

For Contemnor/ : Mr.M.S.Krishnan, Senior Counsel
Respondent for Mr.T.Balaji

WP.No.10427 of 2018

S.Radjasegarane
Partner of Subha Lakshmi Kalyana Mahal,
No.134, Ambalathadayar Madam Street,
Pondicherry-605 001. ... Petitioner

Vs.

1.The Commercial Tax Officer (RC),
Commercial Taxes Department,
Government of Puducherry,
Puducherry.

2.S.Saravanan

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the records in Notice No.5330/CTD/RC/2017/1 dated 23.03.2018 issued by the 1st respondent and quash the same.

For Petitioner : Mr.M.S.Krishnan,
Senior Counsel
for Mr.T.Balaji

For Respondents : Mr.J.Kumaran (for R1)
Government Advocate (Pondy)
Mr.C.A.Diwakar (for R2)

COMMON ORDER

The parties i.e. the petitioner and the respondent as well as the other members of the family, their mother Mrs.S.Rajalakshmi and two sisters Mrs.J.Nalini and Mrs.R.Parimala have entered into a joint memorandum of settlement in the following terms:

'1.The petitioner, Second Respondent, their Mother Mrs.S.Rajalakshmi, sisters Mrs.J.Nalini and Mrs.R.Parimala have arrived at Settlement and in pursuance thereof are filing this Joint Memorandum.

2.The Petitioner and Second Respondent agree that for the purpose of completion of documentation their mother Mrs.S.Rajalakshmi, sisters Mrs.J.Nalini and Mrs.R.Parimala shall

also join the execution of this Joint Memorandum.

3.The Petitioner & Second Respondent agree that the Partnership firm M/s. "Sri Subha Lakshmi Mahal" in which the Petitioner, the Second Respondent and their father Late Subbiah were Partners be reconstituted with (i) Mr.S.Radjasegarane (Petitioner) (ii)Mr.S.Saravanan (Second Respondent) (iii)Mrs.S.Rajalakshmi (Mother) (iv)Mrs.J.Nalini (Sister) and (v) Mrs.R.Parimala (Sister) as Partners, with their respective shares and interest more fully set out in the Reconstituted Partnership Deed signed along with this Joint Memorandum. A copy of the Reconstituted Partnership Deed is annexed herewith. It is agreed that the reconstituted Partnership Firm will continue to be known as M/s. "Sri Subha Lakshmi Mahal".

4.The Partnership firm M/s. "Sri Subha Lakshmi Kalyana Mahal" constituted between the Petitioner, his wife and son on 30.04.2017 shall with immediate effect cease to operate from/use the premises of the Original Firm "Sri Subha Lakshmi Mahal". The Petitioner shall immediately terminate/ dissolve the firm M/s."Sri Subha Lakshmi Kalyana Mahal" bearing Registration No.300/2017 dated 17.05.2017. The GST registration No.34ADJFS4714P1ZK dated 21.07.2017 obtained showing address of the original firm M/s. "Sri Subha Lakshmi Mahal" shall stand cancelled forthwith and a copy of this Joint Memorandum will be filed with the Commercial Tax Officer (RC), Commercial Tax Department, Puducherry.

5.The Petitioner and Second Respondent agree that this Joint Memorandum shall be filed before the Hon'ble High Court in W.P.No.10427 of 2018 with a prayer that the same be made part of the Court records.

In the above circumstances it is prayed that this Hon'ble Court may be pleased to record this Joint Memorandum and pass orders in terms thereof and render justice.'

2.Since the impugned notice dated 05.12.2017 has been withdrawn by letter of R1 dated 03.05.2018, nothing survives in the Writ Petition, which thus, is closed. No costs. Consequently, connected miscellaneous petition is closed.

3.The parties, in specific compliance of Clause-4 as above, will place this joint memo of settlement and reconstituted Deed of Partnership before the Commercial Tax Officer.

4.As far as the contempt petition is concerned, the violation of order dated 16.11.2019 is admitted. The petitioner is hence directed to remit a sum of Rs.10,000/- to Blue Cross of India, No.1, Eldams Road, Chennai-600 018 within a period of four weeks from today. A liberal view has been taken since the main lis has itself been resolved amicably. The Contempt Petition is closed.

सत्यमेव जयते SD/-

ASSISTANT REGISTRAR (COMM.CASES)

vs

//Certified to be true copy//

Dated at Madras this the day of 2020.

COURT OFFICER (O.S.)

from 25th day of September 2008 the Registry is issuing Certified copies of the Orders/Judgments/Decrees in this format.

SMI/10/02/2020

To

1.The Commercial Tax Officer (RC),
Commercial Taxes Department,
Government of Puducherry,
Puducherry.

2. Blue Cross of India,
No.1, Eldams Road,
Chennai 600 018.



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