

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED: 24.07.2019

CORAM

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH****W.P(MD)No.5732 of 2015**  
**& MP(MD) Nos.1 & 2 of 2015**

Sri Venkateshwara Enterprises,  
Represened by its Partner  
G.Venkata Subramanian

.. Petitioner

Vs.

1.The Special Committee (Commercial Taxes),  
Ezhilagam, Chepauk  
Chennai.

2.The Joint Commissioner (Ct),  
Trichy Division,  
Trichy - 620 001.

3.The Commercial Tax Ofifcer,  
Manapparai Assessment Circle,  
Manapparai.

... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of a writ of mandamus directing the first respondent to consider and pass orders on the applications preferred by the petitioner dated 20.03.2015 under Section 16- D of the Tamil Nadu General Sales Tax Act, 1956 pertaining to the assessment years 2002-2003 and 2003-2004 after providing opportunity of being heard more particularly within a time frame as may be stipulated by this Court.

For Petitioner :Mr.J.Pooventhera Rajan

For Respondents :Mr.R.Murugan  
Additional Government Pleader**O R D E R**

The petitioner seeks a mandamus directing the first respondent- the Special Committee, Commercial Taxes, Chennai, to consider and pass orders on applications stated to be preferred by it dated 20.03.2015 in terms of Section 16(D) of the Tamil Nadu General Sales Tax Act, 1959 (in short 'Act') in relation to the assessment periods 2002-2003 and 2003 to 2004.



2. Copies of the applications placed before this Court did not contain any evidence of having been filed before the Special Committee and there is no acknowledgement for receipt of the same.

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3. On 17.06.2019, learned Additional Government Pleader appearing for the respondent was directed to confirm receipt of the applications dated 20.03.2015. Today, upon production of the records, the learned Additional Government Pleader has verified and confirms that no such applications appear to have been filed as none are available in the records.

4. In such circumstances, I do not see how a mandamus can be issued as sought. Thus, this writ petition is dismissed. No costs. Consequently, connected miscellaneous petitions are also dismissed.

Sd/-

Assistant Registrar(CS-II)

/TRUE COPY/

Sub Assistant Registrar

To,

1.The Special Committee (Commercial Taxes),  
Ezhilagam, Chepauk  
Chennai.

2.The Joint Commissioner (Ct),  
Trichy Division,  
Trichy - 620 001.

3.The Commercial Tax Ofifcer,  
Manapparai Assessment Circle,  
Manapparai.

+1 CC to M/s.SPL GP ( SR-77711[F] dated 25/07/2019 )

**W.P(MD)No.5732 of 2015**  
**and M.P(MD) Nos. 1 and 2 of 2015**  
24.07.2019

cm

JM/12.09.2019/2P/5C