



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.07.2019

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THE HONOURABLE DR.JUSTICE ANITA SUMANTHW.P(MD)Nos.14747 to 14749 of 2016andW.M.P.(MD)Nos.10904 to 10906 of 2016

M/s.Sterling Holiday Resorts Limited,
Represented by its DGM Legal,
Mr.Ramesh Shanmugam,
Pallangi Road, Attuvampatti,
Kodaikanal-624 101,
Dindigul District.

... Petitioner in all petitions

Vs.

The Commercial Tax Officer,
Kodaikanal Assessment Circle,
Kodaikanal, Dindigul District.

..Respondent in all petitions

COMMON RAYER: Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of writ of Mandamus, to forbear the respondent from demanding tax as per the demand order dated 01.06.2016 in defect Nos.45, 47 and 48, respectively related 2013-2014 TIN 33325320899 and direct the respondent to dispose of the Rectification Petitions dated 11.07.2016 filed by the petitioner.

For Petitioner : Mr.Shivakumar
For Respondents : Mr.A.Thiyagarajan
Government Advocate
(in all petitions)

COMMON ORDER

The petitioner seeks a mandamus forbearing the respondent from demanding tax as per order dated 01.06.2016 and further direction to the respondent to dispose of the Rectification Petitions dated 11.07.2016 filed by the petitioner.

2. Mr.A.Thiyagarajan, learned Government Advocate, who accepted notice on behalf of respondent, confirms on instructions received from the Commercial Tax Officer that the Rectification Petitions dated 11.07.2016 have been received and are pending disposal.

3. The operation of the impugned order of assessment has been stayed by this Court vide order dated 11.08.2016, until further orders.



4. In view of the above, let the Rectification Petitions filed by the petitioner be disposed expeditiously till which time the stay granted by this Court shall continue.

5. Accordingly, these Writ Petitions are allowed the in the following terms:-

(1) the petitioner will appear before the respondent on 01.08.2019 at 10.30 a.m., along with all materials in support of the Rectification Petitions dated 11.07.2016;

(2) the respondent, after hearing the petitioner, shall pass orders on or before 30.08.2019 thereupon, in accordance with law;

(3) the interim stay granted on 11.08.2016 shall continue till then.

No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(AD-II)

// True Copy //

Sub Assistant Registrar(CS)

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To

The Commercial Tax Officer,
Kodaikanal Assessment Circle,
Kodaikanal, Dindigul District.

+1CC TO MR.V.M.SHIVAKUMAR, Advocate Sr. No. 75063

W.P(MD)Nos.14747 to 14749 of 2016
11.07.2019

NS (CO)
TR (31.07.2019) 2P 3C