

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2020

CORAM:

THE HON'BLE Mr. JUSTICE R.MAHADEVAN

Writ Petition Nos.4512 & 4513 of 2014
& M.P.Nos.1, 1 and 2 of 2014

Tv. Asthalakshmi Agencies,
199 Sengundhapuram,
Bhavani Main Road,
Chittode Post, Erode 638 102

... Petitioner in both W.Ps

...vs...

1. The Assistant Commissioner (CT),
Chitode Assessment Circle, Erode 638 009

2. The Commercial Tax Officer - II,
Department of Commercial Taxes,
Chitur, Palakkad District,
Kerala State

... Respondents in both W.Ps

Prayer in W.P.No.4512 of 2014:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus directing the first respondent to drop the proposal of assessing the turnover under TNVAT Act, as per his proceedings in TIN/33062901474/ 2012-13 dated 16.12.2013 and conduct an enquiry under Section 6(2)(A) of the CST Act and thereafter proceed with assessment under the Central Sales Tax Act on the turn over reported by the petitioner under CST Act.

Prayer in W.P.No.4513 of 2014:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the records of the first respondent in CST No.996428/ 2012-2013 dated 16.12.2013, quash the same as arbitrary unlawful and contrary to Sec. 27(1) read with Section 9(2) of the CST Act and direct the respondents to assess the turnover reported under the CST Act as per the provisions of the CST Act, after holding an enquiry under Sec.6(2)(A) of the CST Act.

For Petitioner in both W.Ps. : Mr. S.Rameshkumar

For Respondents in both W.Ps. : Ms. Dhanamadhri, AGP (Taxes)

C O M M O N O R D E R

Today, these matters are taken up by this Court through Video Conferencing, CISCO Webex Meeting, on account of COVID-19.

2. The learned counsel appearing for the petitioner, in both the writ petitions, submitted that the issue involved in these writ petitions have become infructuous.

3. Recording the said submission made by the learned counsel appearing for the petitioner, these writ petitions are dismissed as infructuous. No costs. Consequently, the connected MPs are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Assistant Commissioner (CT),
Chitode Assessment Circle,
Erode - 9.
2. The Commercial Tax Officer - II,
Department of Commercial Taxes,
Chitur, Palakkad District, Kerala State

W.P.Nos.4512 & 4513 of 2014
& M.P.Nos.1, 1 and 2 of 2014

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rr ii (01/10/2020)

सत्यमेव जयते

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