

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 26.08.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.7671 of 2016
and
W.M.P.No.6887 of 2016

Tvl SCM Garments Pvt. Limited,
Represented by its Director,
Thiru.T.Loganathan,
No.57, VOC Nagar (South),
Valayankadu,
Tiruppur - 641603. ...Petitioner

Vs.

The Commercial Tax Officer,
Special Circle-I,
CT Main Building, Kumaran Road,
Tiruppur - 641601. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records in respect of the proceedings TIN No.33502307107/2006-07 to 2014-15 dated 21.01.2016 of the respondent under the Tamil Nadu Value Added Tax Act, 2006 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.R.Swarnavel
Government Advocate

O R D E R

Today, the matter is listed through Video Conferencing. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. The present impugned order levies interest under Section 42(3) of the Tamil Nadu Value Added Tax Act.

3. It is submitted by the learned counsel for the petitioner that insofar as the main demand is concerned, this Court, in an

order dated 04.07.2018 passed in W.P.Nos.8105 to 8108 of 2016, had set aside the main demand itself and had remanded back the matter to the Assessing Authority.

4. In view of the submission made by the learned counsel for the petitioner, no effective orders can be passed in the present case, challenging the impugned order, levying interest on the main demand.

5. Accordingly, the Writ Petition stands closed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

hvk
To

The Commercial Tax Officer,
Special Circle-I,
CT Main Building, Kumaran Road,
Tiruppur - 641601.

+1 cc to The Government Pleader, Sr.No. 28092

W.P.No.7671 of 2016
and
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PP(CO)
RMP(15/09/2020)

सत्यमेव जयते

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