IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.10.2020

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.35418 of 2019

and

WMP.No.36247 of 2019

M/s. India Industrial Garment Machines Private Ltd.,
(now known as I.I.G.M. Pvt. Ltd)
Represented by its Managing Director,
No.43/18, 4th Street,
Avinashi Road,
Tirupur – 641 603. .. Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Tirupur North II Circle,
Tirupur. .. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Certiorarified Mandamus to call for the records of the respondent in TNGST No : 2303526/2004-05, quash the proceedings dated 12.12.2019 issued therein and further direct the respondent to pass a self assessment order for TNGST 2004-05 under Section 12-C of the TNGST Act.

For Petitioner : Mr.B.Raveendran

For Respondent : G.Dhanamadhri,
Government Advocate

O R D E R

The petitioner challenges an order dated 12.12.2019 passed in terms of the provisions of the Tamil Nadu General Sales Tax Act, 1956. The aforesaid order has been passed in response to a representation dated 02.12.2019 filed by this petitioner seeking interference by the Assessing Authority in an earlier order of assessment dated 30.03.2007 relating to the period 2004-05. The petitioner had in fact, challenged the order of assessment dated

30.03.2007 in W.P.No.20302 of 2007 and that writ petition was closed on 20.09.2017 in the following terms:

> 'Heard Mr.B.Raveendran, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent.
>
> 2. In this writ petition, the petitioner seeks for issuance of Writ of Certiorari to call for the records of the respondent in his proceedings in TNGST No.2303526/2004-05 and quash the order dated 30.03.2007.
>
> 3. At the time when the writ petition was entertained, though interim order was granted, by efflux of time, nothing would survive for consideration.
>
> 4. Accordingly, the writ petition is closed. No costs. Consequently, the connected miscellaneous petition is closed.'

2. The impugned order of assessment dated 30.03.2007 thus was not varied or interfered with in any way. In such circumstances, there is no illegality in the order impugned before me now. This writ petition is hence dismissed. Perhaps the petitioner would have been better off had he sought appropriate remedy as against order dated 20.09.2017 passed in W.P.No.20302 of 2007 either by way of review or writ appeal, in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

ska/vs

To

The Assistant Commissioner (ST) (FAC),
Tirupur North II Circle, Tirupur.

+1cc to the Special Government Pleader, S.R.No.33243

W.P.No.35418 of 2019 and
WMP.No.36247 of 2019

MG(CO)
CS/29/10/2020