



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.06.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.No.19959 of 2007
and
M.P.Nos.1 & 2 of 2007
and
W.M.P.No.3263 of 2020

M/s.Kailash Hi-Tech Timber Industries Limited,
Rep., by its Director B.V.V.Prasad,
No.121 & 122, SIDCO Industrial Estate,
Kakkalur, Tiruvallur District.

...Petitioner

vs

- 1.The Commissioner of Commercial Taxes,
Chepauk, Chennai-600 005.
- 2.The Asst. Commissioner of Commercial Taxes,
Kancheepuram, Kancheepuram District.
- 3.The Deputy Commercial Tax Officer,
Tiruvalluvar Assessment Circle,
Tiruvalluvar.
- 4.The Tamil Nadu Industrial Investment Corporation Ltd.,
Rep., by its Managing Director,
692, Anna Salai, Nandanam,
Chennai-600 035.
- 5.The Commissioner,
Commissionerate of Industries & Commerce,
Chepauk, Chennai-600 005.
- 6.The Secretary,
Department of Industries,
Government of Tamil Nadu,
Secretariat, Chennai-600 009.
- 7.The Manager,
ICICI Bank Limited,
Nungambakkam Branch,
Chennai-600 034.

...Respondents



Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the entire records on the file of the 2nd respondent vide its proceedings RC9791/03/A3, dated 14.05.2007 (signed on 15.05.2007) and consequential proceedings B-6 attachment notice issued by the 3rd respondent vide its proceeding RC/1680/02/A3, dated 14.05.2007 and quash the same.

For Petitioner : Mr.P.C.Hari Kumar,
For M/s.P.C.Hari Kumar Associates

For RR1 to 3, 5 & 6 : Mr.V.Veluchamy,
Government Advocate

For R4 : Mr.B.Balaji,
for Mr.A.Paneerchelvam

For R7 : No appearance

ORDER

The learned counsel for the petitioner fairly made a submission that the demand regarding the payment of tax, made by the third respondent in proceedings dated 14.05.2007 for a sum of Rs.57,18,905/-, has been paid.

2.This Court is of the opinion that when the arrears of tax, as per the demand, has already been paid by the petitioner during the pendency of the writ petition, no further adjudication with reference to the grounds is required. However, if any other grievance exists for the petitioner, it is left open to redress the same by approaching the competent authority and by following the procedures.

Accordingly, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

abr

To

1.The Commissioner of Commercial Taxes,
Chepauk, Chennai-600 005.



2.The Asst. Commissioner of Commercial Taxes,
Kancheepuram, Kancheepuram District.

3.The Deputy Commercial Tax Officer,
Tiruvalluvar Assessment Circle, Tiruvalluvar.

4.The Managing Director,
The Tamil Nadu Industrial Investment Corporation Ltd.,
692, Anna Salai, Nandanam, Chennai-600 035.

5.The Commissioner,
Commissionerate of Industries & Commerce,
Chepauk, Chennai-600 005.

6.The Secretary,
Department of Industries,
Government of Tamil Nadu,
Secretariat, Chennai-600 009.

+1cc to M/s.P.C.Harikumar & Associates. S.R.No.29947

+1cc to the Special Government Pleader (Taxes), S.R.No.30456

W.P.No.19959 of 2007

NMI (CO)
RVM(29/07/2021)