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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.06.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.2110 of 2006

M/s.Motorola India (P) Ltd.,
"Parasanas",
Old No.113D, New No.38, Rama Street,
Nungambakkam,
Chennai - 600 034.

...Petitioner

vs

1.The Special Assistant Commercial Tax officer,
and Check Post officer,
Meenashipuram.

2.The Deputy Commissioner (CT)
(FAC) Coimbatore Division,
Coimbatore.

3.The Joint Commissioner (CT) (RP)
Office of Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the third respondent in R.P.No.55/2003 dated 31.07.2003 and further, direct the respondents to refund the amount of the compounding fee Rs.12,877/-.

For Petitioner : Mr.V.Sundareswaran

For Respondents : Mr.V.Nanmaran
Government Advocate

O R D E R

The order passed by the third respondent dated 31.07.2003 is sought to be quashed and a direction is sought for to the respondents to refund the amount of the compounding fee Rs.12,877/-.



2. The learned counsel for the petitioner made submission that during the pendency of the writ petition, the respondent / Commercial Tax Officer, Valluvarkottam Assessment Circle, passed an order in proceedings in CST/13257/2002-03 dated 28.11.2007, stating that the claim for exemption is allowed under Section 6 (A) of the CST Act and disallowed in respect of some other amounts, the assessment was revised under Section 55(1) of the TNGST Act read with Section 9(2) of the CST Act.

3. In view of the order passed by the respondents, the petitioner claims that the refund is to be made by the respondents. In view of the said order dated 28.11.2007 passed by the Commercial Tax Officer, Valluvarkottam Assessment Circle, the petitioner has to submit a representation, enclosing the copy of the proceedings within a period of two weeks and on receipt of the representation, the Commercial Tax Officer, Valluvarkottam Assessment Circle, Anna Salai, Chennai - 6, is directed to consider the same and dispose of the representation on merits and in accordance with law and by affording opportunity to the petitioner within a period of 12 weeks from the date of receipt of a copy of this order. The writ petitioner is directed to enclose all the necessary documents along with the copy of this order.

4. Accordingly, the writ petition stands disposed of. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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To

1.The Special Assistant Commercial Tax officer,
and Check Post officer,
Meenashipuram.

2.The Deputy Commissioner (CT)
(FAC) Coimbatore Division,
Coimbatore.



3.The Joint Commissioner (CT) (RP)
Office of Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
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+1cc to the Special Government Pleader Sr.29339

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srg 16/07/2021