

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.04.2021

CORAM

THE HON'BLE MR.JUSTICE M. DURAISWAMY
AND
THE HON'BLE MRS.JUSTICE R.HEMALATHA

Writ Petition Nos.25599 & 25600 of 2006

Tvl.SPA Agencies,
rep by the Proprietor
present address:
4, Venkatapathy Street,
Geetha Apartments,
Kilpauk, Chennai - 600 010. Petitioner in both W.Ps

Vs.

- 1.The State of Tamil Nadu,
rep by the Secretary to Government,
Department of Commercial Taxes and
Religious Endowments,
Fort St.George, Chennai - 600 009.
- 2.Tamil Nadu Sales Tax Appellate Tribunal,
Additional Bench,
rep by the Secretary,
City Civil Court Buildings,
Chennai - 600 104.
- 3.The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.
- 4.The Appellate Assistant Commissioner - III,
Kuralagam, Chennai - 600 108.
- 5.The Commercial Tax Officer,
Vepery Assessment Circle,
Ritherton Road, Vepery,
Chennai - 600 007. Respondent in both W.Ps

Petitions filed under Article 226 of the Constitution of India to issue writ of certiorari to call for the records of the 2nd respondent in T.A.Nos.1002/2002 and 1003/2002 dated 09.03.2006 and quash the same as illegal.

For Petitioner : Mr.S.Rajesh,
(in both W.Ps) for Mr.S.Sivanandam

For Respondent : R1, R3 to R5 - No appearance
(in both W.Ps) R2 - Tribunal

C O M M O N O R D E R
(Delivered by M.DURAI SWAMY, J.)

Mr.S.Rajesh, learned counsel appearing for the petitioner in both the Writ Petitions submitted that the assessee is a Proprietorship concern and that the sole proprietor had died long back and no steps have been taken to bring on record the legal representatives of the deceased. Further, the learned counsel submitted that in view of the death of the sole proprietor, the Writ Petitions may be dismissed as abated.

2.Recording the submission made by the learned counsel for the petitioner, the Writ Petitions are dismissed as abated. No costs.

Sd/-

Assistant Registrar (CS-IV)

//True Copy//

Sub Assistant Registrar

va

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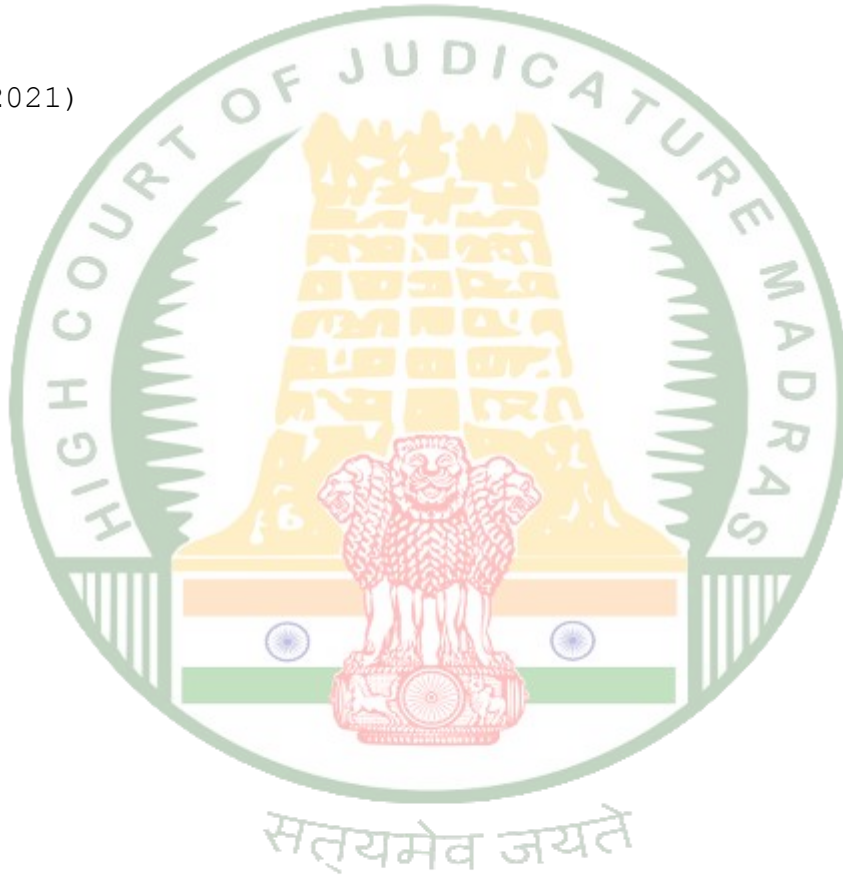
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PMK (CO)
GN(05/05/2021)



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