



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :13.08.2021

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.Nos.38871 & 38872 of 2003

M/s.Greenland Exports Private Ltd.,
16, Sir Thyagaraya Road,
Chennai - 600 017.

.. Petitioner in both WPs.

..vs..

1. The Commercial Tax Officer,
Nandanam Assessment Circle,
Greenways Road, Chennai - 25.
2. The Appellate Assistant Commissioner, (CT-IV)
Kuralagm Annexe,
Chennai.
3. The Tamil Nadu Salestax Appellate Tribunal,
Chennai.
4. The Deputy Commissioner (CT)
Chennai (Central) Division,
C.T. Building, Greams Road,
Chennai - 600 006.

.. Respondents in both WPs.

Prayer in W.P.No.38871 of 2003: Writ Petition filed under Article 226 of the Constitution of India pleased to call for the records of the fourth respondent in SR,No.124/2002/B2 in RC.No.13672/2020 Dated 30/09/2003 and issue a Writ of Certiorarified Mandamus or any other appropriate Writ direction or order in nature a Writ quash the said order and direct the fourth respondent to process the samadhan application filed by the petitioner and issue a certificate of settlement of dispute and refund the balance of 50% of disputed tax along with interest already paid for the assessment year 1997 - 98.

Prayer in W.P.No.38872 of 2003: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration, declaring the the provisions of sub section (4) of Section 6 of the Tamil Nadu Sales Tax (Settlement of Disputes) Act 2002 (Tamil Nadu Act 17/2002) as unconstitutional violative of Article 14 of the Constitution of India as void and of no force and a consequential relief directing the first



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respondent to make refund of excess tax paid by the petitioner for the assessment year 1997 - 98.

For Petitioner : Mrs.Mallika Srinivasan
(in both)

For Respondents : Mr.V.Veluchamy
(in both) Government Advocate for R1, R2 & R4

R3 - Tribunal

COMMON ORDER

The learned counsel for the writ petitioner submits that the cause aroused for filing of these writ petitions became vanished. Thus, no further adjudication is required in respect of the grounds raised in the present writ petitions.

2. Accordingly, these writ petitions stand disposed of as infructuous. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

vji
To

1. The Commercial Tax Officer,
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+1cc to Mrs.Mallika Srinivasan, Advocate, S.R.No.40567

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GPL(CO)
CT(17/09/2021)