IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.06.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.11505 of 2004
and W.P.M.P.Nos.13534 & 13535 of 2004
and
W.V.M.P.No.2334 of 2005
in W.P.M.P.No.13534 of 2004

M/s.Kerala Small Industries Development
Corporation Ltd.,
Post Box No.16,
Gandhi Nagar,
Kochi 682 020. ..Petitioner

Vs.

1. The Deputy Commercial Tax Officer - III,
Thoothukudi.

2. The State of Tamil Nadu,
rep. by its Secretary, Commercial Taxes Department,
Fort St. George,
Chennai 600 009.

3. The Assistant Commissioner (Assessment) II,
(Agricultural Income Tax and Sales Tax Department)
Special Circle,
Ernakulam.

4. The State of Kerala,
rep. by its Secretary to the Government,
Industries (Finance) Department,
Thiruvananthapuram.

5. The Union of India,
rep. by its Secretary,
Ministry of Finance,
New Delhi.

6. The Union of India,
rep. by its Secretary,
Ministry of Industries,
New Delhi. ..Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent in Roc.1741/85/A3 quash the impugned proceedings dated 29.01.2004 and further direct the 1st respondent to take action in accordance with law after considering the objections filed by the petitioner dated 01.03.2004.

For Petitioner : Mr.V.Sundareswaran

For Respondents : Mr.V.Nanmaran (For R1 & R2)
Government Advocate

No appearance (For R3, R4 & R6)

ORDER

The relief sought for in the present Writ Petition is to direct the 1st respondent to take action in accordance with law after considering the objections filed by the petitioner dated 01.03.2014 and pass orders.

2.The learned counsel for the petitioner states that the tax collected by the Government of Kerala is to be adjusted based on the demands and considering the objections already filed by the petitioner. The learned counsel for the petitioner states that though the representation/objections was submitted on 01.03.2004, the respondents have not passed any orders and the Writ Petition is also pending for several years.

3.This Court is of the considered opinion that the objections/representation received in this regard from the petitioner on 01.03.2014 is to be considered with reference to the provisions of law and based on the principles laid down by the Hon'ble Apex court of India. In order to establish the case, the petitioner has to enclose copies of the representation/objections and the judgments of the Hon'ble Supreme Court in the subject, enabling the authorities to consider the objections already filed. In this view of the matter, the 1st respondent/the Deputy Commercial Tax Officer-III, Thoothukudi is directed to consider the objections/representation submitted by the writ petitioner on 01.03.2004 and pass orders by affording opportunity to the writ petitioner and a personal hearing, if any such request is made, and dispose of the same, within a period of twelve weeks from the date of receipt of a copy of this order. The petitioner is directed to enclose the copies of the representation/objections, documents and the judgments relied upon to the 1st respondent along with the order passed in the present Writ Petition.

4.With these observations, the Writ Petition stands disposed of. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

gsa

To

1. The Deputy Commercial Tax Officer – III,
   Thoothukudi.

2. The Secretary,
   State of Tamil Nadu,
   Commercial Taxes Department,
   Fort St. George,
   Chennai 600 009.

3. The Assistant Commissioner (Assessment) II,
   (Agricultural Income Tax and Sales Tax Department)
   Special Circle,
   Ernakulam.

4. The Secretary to the Government,
   State of Kerala,
   Industries (Finance) Department,
   Thiruvananthapuram.

5. The Secretary,
   Union of India,
   Ministry of Finance,
   New Delhi.

6. The Secretary,
   Union of India,
   Ministry of Industries,
   New Delhi.

+1cc to Mr.V.Sundareswaran, Advocate, S.R.No.29104

W.P.No.11505 of 2004

RLD(CO)
HS(15/07/2021)