



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.14486 of 2021

and

W.M.P.No.15371 of 2021

(Through Video Conferencing)

Tvl.Spilcare O Metaclen Pvt.Ltd,
Represented by its Director,
Mrs.Tripti Khanna, No.766/1, Shakthi Towers,
Anna Salai, Thousand Lights,
Chennai - 600 002.

...Petitioner

Vs

The Deputy Sales Tax Officer - I,
Amaidakarai Assessment Circle,
Chennai - 600 102.

...Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to impugned order dated 13.03.2021 in CST: 648909/2009-10 issued by the respondent and to quash the same and further, direct the respondent to pass appropriate order after providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.G.Derrick Sam

For Respondent : Mr.Richardson Wilson
Additional Government Pleader

ORDER

This writ petition has been filed against the Assessment Order dated 09.04.2019. Though elaborate submissions were made by the learned counsel for the petitioner to assail the impugned order, it is noticed that the petitioner had already filed rectification petition under Section 84 of the TNVAT Act, 2006 which came to be disposed of by an order dated 13.03.2021 which is the subject matter of W.P.No.14486 of 2021. Since the Assessment Order has merged with the order dated 13.04.2021 which is the subject matter of W.P.No.14486 of 2021 in respect of which separate order has been passed today, therefore there is



no merits in the present writ petition. It is therefore dismissed as infructuous.

2. Accordingly, this writ petition stands dismissed with the above observations. No costs.

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Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

The Deputy Sales Tax Officer - I,
Amaindakarai Assessment Circle,
Chennai - 600 102.

W.P.No.14486 of 2021
and
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SR(CO)
RGA(21/01/2022)