

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.04.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.14902 of 2020 &
WMP. No.18499 of 2020

M/s.Amirthaa Lakshmi Spinning Mills P.Ltd.
Represented by its Managing Director
Mr.S.P.Velappan,
No.107-B,
Kunnathur Road, Seenapuram Perundurai
Erode- 638057.Petitioner

Vs.

- 1.The Government of Tamilnadu
Rep by its Principal Secretary,
Commercial Taxes and Registration Department
Fort St.George Secretariat, Chennai- 600 009.
- 2.The Commissioner of Commercial Taxes
Ezhilagam, Chepauk
Chennai- 600005.
3. The Additional Commissioner (Non -GST) (FAG)
Office of the Commissioner of Commercial Taxes,
Ezhilagam, Chepauk Chennai-600 005.
4. The Assistant Commissioner (CT)
Brough Road Assessment Circle, Erode.Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of certiorari Calling for the records of the proceedings of the Third Respondent bearing No. Audit Cell - III / 21200/ 2019 dated 10.07.2019 and to quash the same vis- a- vis the auction sale Proceedings bearing Na.Ka.No. 2601/ 2008 /A3 dated 23.09.2020 issued by the fourth respondent with further a direction to the first respondent to consider the petition dated 25.04.2019 and 16.09.2019 submitted by the Petitioner -Company for remission after providing an opportunity of being heard to the petitioner company.

For Petitioner : Mr.S.A.Shanmugam

For Respondent : Mr.ANR Jayaprathap
Government Advocate

O R D E R

In the light of memo dated 14.10.2020, this writ petition becomes infructuous. The memo concedes to the position that the impugned order dated 10.07.2019 could not have been passed by the Additional Commissioner insofar as that authority did not have the jurisdiction to pass such an order and hence it had been corrected by subsequent order passed by the Secretary to Government on 10.08.2020 that has come to be challenged in W.P.No.18264 of 2020.

2. Recording the aforesaid, this writ petition is dismissed as infructuous. Connected, miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

- 1.The Principal Secretary,
Government of Tamilnadu
Commercial Taxes and Registration Department,
Fort St.George Secretariat, Chennai- 600 009.
- 2.The Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai- 600005.
3. The Additional Commissioner (Non -GST) (FAG)
Office of the Commissioner of Commercial Taxes,
Ezhilagam, Chepauk Chennai-600 005.
4. The Assistant Commissioner (CT)
Brough Road Assessment Circle, Erode.

+1cc to the Special Government Pleader Sr.25712

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srg 29/06/2021