



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.10.2021

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.17791 of 2021

M/s.Tecno Doors Private Limited,
Mambakkam Pondhur Village,
L1, SIPCOT Industrial Park,
Sriperumbudur - 602 105.

... Petitioner

Vs

1.The Appellate Deputy Commissioner (CT),
III Floor, PAPJM Building Annexe,
No.1, Greams Road, Chennai - 6.

2.The State Tax Officer,
Sriperumbudur Assessment Circle,
Varadarajapuram - 600 123.

... Respondents

Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the first respondent to admit the appeals filed by the petitioner by adjusting the excess tax amount against pre-deposit.

For Petitioner : Mr.K.Senguttuvan

For Respondents: Ms.Amirta Dinakaran,
Government Advocate

ORDER

Mr.K.Senguttuvan, learned counsel for writ petitioner and Ms.Amirta Dinakaran, learned Revenue counsel on behalf of both the respondents are before this virtual Court/Court i.e., Hybrid hearing.

2.Read this in conjunction with and in continuation of earlier proceedings made in the previous listing on 16.09.2021, which reads as follows:

Read this in conjunction with and in continuation of earlier proceedings made in the previous listing on 14.09.2021.



3. This Court with the intention of giving opportunity to the writ petitioner and writ petitioner's counsel, deems it appropriate to list this matter three weeks hence.

3.The second respondent has filed counter affidavit dated 14.09.2021 and the most relevant paragraphs of the counter affidavit which deal with the crux and gravamen of the lis are paragraphs 5 and 8 which read as follows:

At this stage, the dealers have filed the writ petition before the Hon'ble High Court of Madras, against the rejection to entertain the appeals for the 11 assessment years (i.e., 8 Assessment orders under the TNVAT Act, 2006 and 3 assessment orders under the CST Act, 1956).

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<https://hcservices.ecourts.gov.in/hcservices/>



4.Learned counsel for the writ petitioner submits that the aforementioned stated position of the second respondent, as captured in paragraphs 5 and 8 of the counter affidavit gives a quietus to adjustment of excess credit qua pre-deposit issue which is the central theme of the lis in the captioned main writ petition. Recording the stated position of both sides, captioned writ petition stands disposed of as closed. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

mmi
To

1.The Appellate Deputy Commissioner (CT),
III Floor, PAPJM Building Annexe,
No.1, Greams Road, Chennai - 6.

2.The State Tax Officer,
Sriperumbudur Assessment Circle,
Varadarajapuram - 600 123.

+1cc to the Special Government Pleader Sr.53428

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srg 11/11/2021