



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.07.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.323 of 2014

M/s.Autoprint Machinery Manufacturers Pvt. Ltd.,  
Rep., by its Director, Mr.C.N.Ashok,  
No.9, Kaanchan North Hozur Road,  
Coimbatore-641 018. .. Petitioner

-vs-

- 1.The Deputy Commercial Tax Officer &  
Check Post Officer,  
K.G.Chavadi Check Post (Outgoing),  
Walayar, Coimbatore.
- 2.The Assistant Commissioner (CT) (FAC),  
Avinashi Road Circle,  
Commercial Taxes Building,  
Dr.Balasundaram Road, Coimbatore. .. Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the 1<sup>st</sup> respondent to give effect to the revision order in R.P.No.66/2012 dated 30.05.2012 by passing revised order and further direct the 2<sup>nd</sup> respondent to refund the amount of taxes if any, paid in excess along with interest thereupon as contemplated under Section 42 of the TNVAT Act read with Rule 12 of the TNVAT Rules.

For Petitioner : Mr.V.Sundareswaran  
For Respondents : Mr.V.Veluchamy,  
Government Advocate

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ORDER

The learned counsel for the petitioner made a submission that during the pendency of this writ petition, the petitioner



received the refund, pursuant to the proceedings issued by the Assistant Commissioner (ST), Avanashi Road, Coimbatore dated 06.09.2019. Thus, the cause arose for the filing of the present writ petition does not exist as of now and accordingly, this writ petition stands disposed of as infructuous.

Sd/-  
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

abr  
To

- 1.The Deputy Commercial Tax Officer &  
Check Post Officer,  
K.G.Chavadi Check Post (Outgoing),  
Walayar, Coimbatore.
- 2.The Assistant Commissioner (CT) (FAC),  
Avinashi Road Circle,  
Commercial Taxes Building,  
Dr.Balasundaram Road, Coimbatore.

+1 cc to Government Pleader Sr.No. 31440

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PCH(CO)  
B.VC(05.08.2021)