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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.10.2021

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.19222 of 2021

and

W.M.P.No.20525 of 2021

M/s.Coimbatore Popular Spinnings Mills Ltd.,
Rep. By its Managing Director,
S.F.No.303, Trichy Main Road,
Pongalur Post, Tirupur Taluk,
Coimbatore - 641 667.

... Petitioner

Vs

The Assistant Commissioner (ST),
Rural I Circle Tiruppur,
Kumaran Road,
Tirupur - 641 601.

... Respondent

Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the impugned demand notice passed by the respondent in Na.Ka.No.156 of 2019/A3 in TNGST No.2380331/CST No.317428 dated 18.08.2021, from the files of the respondent herein, quash the same, and pass such other orders.

For Petitioner : Ms.Aparna Nandakumar

For Respondent : Ms.Amirta Dinakaran,
Government Advocate

ORDER

Ms.Aparna Nandakumar, learned counsel for writ petitioner and Ms.Amirta Dinakaran, learned Revenue counsel are before this virtual Court.

2.Read this in conjunction with and in continuation of earlier proceedings made in the previous listing on 30.09.2021, which reads as follows:

Ms.Aparna Nandakumar, learned counsel for writ petitioner is before this Court.



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2. Adverting to the impugned notice being notice dated 18.08.2021 bearing Na.Ka.No.156/2019/A3, learned counsel submits that it is a demand pertaining to 11 assessment years i.e., 1992-1993 to 2004-2005 under the Tamil Nadu General Sales Tax Act, 1959 and Central Sales Tax Act, 1956.

3. Learned counsel for writ petitioner draws the attention of this Court to a letter dated 25.01.2019 from the writ petitioner and response to the same from the respondent (dated 29.01.2020) where there is a mention about opportunity to file objections but personal hearing never happened is learned counsel's say.

4. Ms. Amirta Dinakaran, learned Revenue counsel accepts notice on behalf of the lone respondent and requests for a week's time to get instructions and revert to this Court. Registry to show the name of the learned Revenue counsel from the next listing.

List one week hence under the caption 'ADJOURNED ADMISSION'. List on 07.10.2021.

3. Adverting to earlier proceedings, more particularly, paragraph 4 thereat, learned Revenue counsel submits that she has since got instructions and the respondent would sit with the representative of the writ petitioner company and try to resolve the issues but with a caveat. The caveat, which the learned Revenue counsel brings to the notice of this Court is, production of C Forms is one of the issues and that photocopies cannot be accepted. In other words, it is the Revenue counsel's say that duplicates of the originals have to be obtained by giving an indemnity. On other issue is, the respondent is willing to sit with the representative of the writ petitioner company, is learned counsel's say.

4. It is submitted that by consent, 21.10.2021 at 3.00 p.m. in the office of the respondent, shall be the date, time and venue of the meeting.

5. An attempt to conclude the proceedings shall be done right earnest and it shall be concluded as expeditiously as possible and in any event within four weeks therefrom i.e., by 18.11.2021.

6. Learned counsel for writ petitioner submits that the above would serve the purpose for the present.



7. Recording the stated position of the writ petitioner, captioned writ petition is disposed of as closed. No costs. Consequently, connected M.P. is closed.

Sd/-

Assistant Registrar (CS-VII)

//True Copy//

Sub Assistant Registrar

Mmi

To

The Assistant Commissioner (ST),
Rural I Circle Tiruppur,
Kumaran Road,
Tirupur - 641 601.

+1cc to Mr. Aparna Nandakumar, Advocate, S.R.No.52729
+1cc to the Special Government Pleader (Taxes), S.R.No.53425

W.P.No.19222 of 2021

KSM(CO)
GN(01/11/2021)