



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :19.08.2021

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P. No. 15503 of 2014

and

W.M.P. No. 1 of 2014

R.Pandurangan

...Petitioner

vs

The Commercial Tax Officer,
Panruti (Town),
Cuddalore District.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records and quash the proceedings of the respondent in Na.Ka.A3/197/85 in TNGST-189548-82-83 dated 21.02.2014 and consequently direct the respondent to pay petitioner Rs.63,810.88/- due as refund, together with interest at 24% per annum till payment.

For Petitioner	:	Mr.R.Gururaj
For Respondent	:	Mr.V.Nanmaran
		Government Advocate (Taxes)

O R D E R

The learned counsel for the petitioner made a submission that the writ petitioner died and thus, no further adjudication is required. However, the respondent is at liberty to issue a fresh notice to the legal heirs by following the procedures as contemplated under the provisions of the statute for the purpose of recovery of arrears on tax dues.

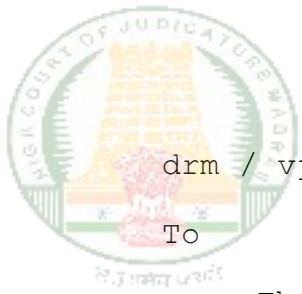
2. With the above directions this Writ petition stands disposed. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar



drm / vji

To

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The Commercial Tax Officer,
Panruti (Town),
Cuddalore District.

+1 CC to The Special Government Pleader, Sr.No. 41883.

W.P. No. 15503 of 2014
and
W.M.P. No. 1 of 2014

LN(CO)
LS(06/09/2021)