IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.02.2022

CORAM:

THE HONOURBLE MR. JUSTICE R. MAHADEVAN
AND
THE HONOURABLE MR. JUSTICE J.SATHYA NARAYANA PRASAD

W.A.Nos. 74, 218 and 283 of 2018
and
C.M.P.Nos.710, 1712 and 2092 of 2018

WA.No.74 of 2018

The Commercial Tax Officer-I
Commercial Taxes Department
Puducherry ... Appellant/Respondent

v.

M/s.Santhosh Agencies
Rep. by its Proprietor
A.Murugesan
R.S.No.22/2, Pondy Mylam Road
Sedarapet
Puducherry-605 111 ... Respondent/Petitioner

W.A.No.218 of 2018

The Deputy Commercial Tax Officer-II
Commercial Taxes Department
Puducherry ...Appellant/Respondent

Versus

M/s.Sivaprakasam Agencies
Rep. by its Proprietor
B.Suraj Ganesh
R.S.No.17/4 (P)
Siruvanthadu Road
Madukarai Village
Puducherry 605 105 ... Respondent/Petitioner

W.A.No.283 of 2018

The Deputy Commercial Tax Officer-I
Commercial Taxes Department
Puducherry ...Appellant/Respondent

Versus

M/s.J. Kay Agencies
Rep. by its Authorised
Representative P.Muthukrishnan
Villupuram Main Road
Puducherry-605 005 ... Respondent/Petitioner

W.A.No.74 of 2018: Writ Appeal filed under Clause 15 of Letters Patent against the order of this Court dated 14.09.2017 made in W.P.No.24648 of 2017.

Prayer in WP.No.24648 of 2017:- Petition under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus directing the respondent to issue C Form declaration by unlocking the on-line facility to the petitioner in TIN No.34350000901 and the present GST No.34AANPM8455E1ZG.

W.A.Nos.218 and 283 of 2018: Writ Appeals filed under Clause 15 of Letters Patent against the order of this Court dated 12.09.2017 made in W.P.Nos.24412 and 24413 of 2017.

Prayer in WP No.24412 and 24413 of 2017:- Petition under Article 226 of the Constitution of India praying for the issuance of Writs of Mandamus directing the respective respondent to issue C Form declaration to the respective petitioner through on-line by unlocking the facility in (i) TIN/CST No.34400004317 and the present GST No.34BCVPS2315C1ZM (WP.No.24412 of 2017).
(ii) TIN No.34590001060 and the present GST No.34ABQPV4113LIZ8 (WP.No.24413 of 2017).

For Appellants : Mr.T.P.Manoharan, SC
for Mr.J.Kumaran, AGP (Puducherry)

For Respondents : Mr.L.Poompavai

COMMON JUDGMENT

(Judgment of the court was delivered by R.MAHADEVAN, J.)

When the writ appeals were taken up for consideration, the learned counsel appearing for the appellants / Revenue sought permission of this court to withdraw these matters, stating that the respondents / assessees had availed benefit under the Puducherry Settlement of Arrears Act, 2020 and settled their liabilities and hence, there were no tax and penalty liabilities pending against them. He has also filed memos dated 21.02.2022 to that effect.

2.Recording the submissions and the memos so filed on the side of the appellants / Revenue, these writ appeals are dismissed as withdrawn. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Deputy Registrar(CS)

//True Copy//

Sub Assistant Registrar

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To

1. The Commercial Tax Officer-I,
   Commercial Taxes Department,
   Puducherry.

2. The Deputy Commercial Tax Officer-II,
   Commercial Taxes Department,
   Puducherry.

+1cc to the Government Pleader, S.R.No.11694

W.A.Nos.74, 218 and 283 of 2018
and
CMP.Nos.710, 1712 and 2092 of 2018

GSM(CO)
SU(14/03/2022)