

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.NOS.11446 OF 2019 & 13131 OF 2020 AND
WMP.NOS.11724, 11725, 11727 & 11728 OF 2019 AND
WMP.NOS.16256, 16257, 16258 & 16549 OF 2020

1. M/s.Mahe Auto Fuel Enterprises,
A Partnership Firm incorporated under the provisions
of the Indian Partnership Act, 1932,
Represented by its Managing Partner, K.E.Naushad,
Poozhithala, Mahe 673310.
2. K.E.Rehamath
Partner, M/s.Mahe Auto Fuel Enterprises,
Rajeenas, Azheekkal,
P.O. New Mahe-673311.

... Petitioners in both W.P.s

Vs

1. Union of India Rep. by Union Territory of Pondicherry,
through the Chief Secretary,
Government of Pondicherry,
Pondicherry.

... R1 in WP.11446 of 2019

1. The Commissioner,
Commercial Taxes Department,
Puducherry.

... R1 in WP.13131 of 2020

2. The Commercial Tax Officer, Mahe,
Government of Pondicherry, Pondicherry.

... R2 in both W.P.s

PRAYER in WP.No.11446 of 2019: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the 2nd Respondent in TIN-34030006315/2017-18/355 dated 21.12.2018 read with TIN: 34030006315/2018-19/363 dated 03.01.2019, quash the same and consequently forbear the Official Respondents from interfering with the business carried on by the 1st Petitioner and permit the Petitioners to generate "C" Forms.

PRAYER in WP.No.13131 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to quash the notices of the 2nd Respondent in No.34030006315/CTD/2019-20/095 dated 13.8.2020 read with No.34030006315/CTD/2019-20 dated 9.2.2020 and consequently direct the 2nd Respondent to issue "C" Forms to the 1st Petitioner in TIN No: 34030006315.

(In both WPs)
For Petitioners : Mr.Sundar Narayan
for Mr.C.Gauthama Raj

For Respondents : Mr.J.Kumaran,
Additional Government Pleader
(Pondicherry)

COMMON ORDER

WP.No.13131 of 2020 is listed under a special list.

2.Both the writ petitions have been filed by the same assessee/petitioners and challenge notices issued by the Commercial Tax Officer, Mahe, Government of Pondicherry, calling upon the petitioners to pay arrears of tax in terms of the Puducherry Value Added Tax Act, 2006.

3.Mr.J.Kumaran, learned Additional Government Pleader (Pondicherry) for the respondents circulates a memo filed by the Commercial Tax Officer, Mahe, dated 14.06.2022 to following effect. He states that the petitioners have settled the tax arrears raised under the impugned notices in full and in fact 'C' Forms have also been issued to it. Thus, nothing survives in these writ petitions.

4.As far as the demands of penalty raised, the Assessing Authority states that the petitioners have submitted an application under the Puducherry Settlement of Arrears Act, 2020 (in short 'Act') for settlement of the arrears of penalty. Section 3 of the Act requires the petitioners to withdraw all litigation initiated by it disputing the arrears of the penalty.

5. For purposes of Section 3, the closure of the writ petition in W.P.No.13131 of 2020 by virtue of this order will suffice and the Assessing Authority will process the application for Samadhan under Puducherry Settlement of Arrears Act, 2020 in accordance with law, proceeding on the basis that Section 3 stands complied with in accordance with the scheme.

6. These writ petitions are closed in the above terms. No costs. Connected miscellaneous petitions are also closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

kbs

To

1. Chief Secretary,
Union of India Rep. by Union Territory of Pondicherry,
Government of Pondicherry,
Pondicherry.
2. The Commissioner,
Commercial Taxes Department,
Puducherry.
3. The Commercial Tax Officer, Mahe,
Government of Pondicherry, Pondicherry.

+1cc to the Government Pleader(Pondicherry), S.R.No.35647, 35646

W.P.Nos.11446 of 2019 & 13131 of 2020 and
WMP.Nos.11724, 11725, 11727 & 11728 of 2019 and
WMP.Nos.16256, 16257, 16258 & 16549 of 2020

RR(CO)
PM/27/07/2022