



WEB COPY



W.P.Nos.6873 of 2023 and 18264 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 23.03.2023

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.6873 of 2023 and 18264 of 2020
and WMP Nos. 6968 of 2023, 22646 and 22647 of 2020

M/s.Amirtha Lakshmi Spinning Mills P. Ltd.,
represented by its Managing Director
Mr.S.P.Velappan

... Petitioner in both W.Ps.

Vs

The Assistant Commissioner (ST),
Brough Road Assessment Circle,
Erode.

... Respondent in W.P.No.6873 of 2023

1. The Government of Tamil Nadu
rep. by its Principal Secretary,
Commercial Taxes and Registration Department,
Fort St. George, Secretariat,
Chennai – 600 009.
2. The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai – 600 005.
3. The Additional Commissioner (Non-GST)/(FAT),
Office of the Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai – 600 005.
4. The Assistant Commissioner (ST),
Brough Road Assessment Circle, Erode.

.... Respondents in W.P.No.18264 of 2020



W.P.Nos.6873 of 2023 and 18264 of 2020

PRAYER in W.P.No.6873 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the respondent to pass order on the representation dated 21.03.2022 and reminder dated 23.01.2023 seeking order afresh in accordance with the principles laid down by this Court in W.A.No.1482 of 2006 dated 06.12.2006 and W.P.Nos.23956 to 23958 of 2017 dated 06.09.2017 and also that of the Circular/Clarification issued by the Secretary/Commissioner of Commercial Taxes in Letter No.Drafting Cell-I/28518/2012 dated 28.02.2014.

PRAYER in W.P.No.18264 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the proceedings of the first respondent bearing Letter No.13759/D2/2019-1, dated 10.08.2020 and to quash the same with further direction to the first respondent to consider the petition dated 25.04.2019 and 16.09.2019 submitted by the petitioner – company for remission after providing an opportunity of being heard to the petitioner-company.

For Petitioner In W.P.No.6873 of 2023	: Mr.R.Senniappan
For Petitioner In W.P.No.18264 of 2020	: Mr.S.A.Shanmugam
For Respondents in both W.Ps .	: TNC.Kaushik
Additional Government Pleader	

COMMON ORDER

Mr.S.A.Shamugam, learned counsel for the petitioner states that the petitioner does not press W.P.No.18264 of 2020 and has made an endorsement to that effect.

2. In light of the endorsement made, W.P.No.18264 of 2020 is dismissed

as not pressed, as are the connected Miscellaneous Petitions. No costs.



W.P.Nos.6873 of 2023 and 18264 of 2020

3. As regards W.P.No.6873 of 2023, the petitioner has sought a mandamus directing the respondent to pass orders upon its representation dated 21.03.2022 and subsequent reminders. Inter alia, the petitioner has referred to a decision of this Court in W.A.No.1482 of 2006 dated 06.12.2006 and W.P.Nos.23956 to 23958 of 2017 dated 06.09.2017 as well as Circular/Clarification issued by the Secretary/Commissioner of Commercial Taxes in Letter No.Drafting Cell-I/28518/2012 dated 28.02.2014.

4. Mr.TNC.Kaushik, learned Government Advocate appears for the respondent and states that the aforesaid representation will be disposed within a period of six (6) weeks.

5. In light of the above, mandamus is issued to the respondent to hear the petitioner and dispose representation dated 21.03.2022 within a period of six(6) weeks from date of receipt of a copy of this order, taking into account the orders of this Court as well as the Circulars referred to by the petitioner.

6. W.P.No.6873 of 2023 stands disposed in the aforesaid terms. No costs. Connected Miscellaneous Petition is closed.

23.03.2023

Index : Yes / No
Speaking/non-speaking Order
Neutral Citation : Yes/No
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W.P.Nos.6873 of 2023 and 18264 of 2020

DR.ANITA SUMANTH,J.

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To

1. The Government of Tamil Nadu
rep. by its Principal Secretary,
Commercial Taxes and Registration Department,
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Chennai – 600 009.
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