IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2023

CORAM :

The HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.15408 & 15410 of 2023
and
W.M.P.Nos. 14951 & 14952 of 2023

Tvl.Nokia India (P) Limited,
SIPCOT Industrial Park, Phase - III,
Sriperumbudur, PIN 602 105
Tamil Nadu, India
Rep. by its Authorised Signatory,
Mr.Ankur Gupta .. Petitioner in both writ petitions

vs

1.State of Tamil Nadu
Rep. by its Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 5.

2.The Deputy Commissioner (ST) IV,
Large Tax Payers Unit,
IV Floor, Integrated CT Buildings,
Nandanam, Chennai - 35. .. Respondents in both writ petitions

Prayer in W.P.No.15408 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records relating to the impugned order bearing No. CST/33813/2012-13 and Form 3 Demand Notice dated 24.03.2023 issued by the 2nd respondent, and quash the same.

Prayer in W.P.No.15410 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration declaring that the assessment for the petitioner for the year 2012 - 13 is barred by limitation under the provisions of the Tamil Nadu Value Added Tax, 2006.

For Petitioner	:	Mr.Karthik Sundaram (in both writ petitions)
For Respondents	:	Mr.V.Prashanth Kiran Government Advocate (in both writ petitions)

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondents and is armed with instructions to assist the Court at this juncture.

2. After hearing the petitioner for some time, Mr.Karthik Sundaram, learned counsel for the petitioner, makes an endorsement to the effect that the petitioner withdraws these writ petitions. Hence, these writ petitions are dismissed as withdrawn.

3. The petitioner wishes to file an application under Section 84 of the Tamil Nadu Value Added Tax, 2006 seeking rectification of the amount, which claims, are an error apparent on record.

4. Learned Government assures the Court that if rectification application is filed by the petitioner within one week from today, he will instruct the Department to hold on with recovery

measures for a period of four weeks, within which time the petitioner will be heard and the application for rectification disposed, in accordance with law. This is recorded. No costs. Connected miscellaneous petitions are closed.

05.06.2023

Index:Yes/No
Neutral Citation:Yes/No
ssm

To

1.The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 5.

2.The Deputy Commissioner (ST) IV,
Large Tax Payers Unit,
IV Floor, Integrated CT Buildings,
Nandanam, Chennai - 35.

DR. ANITA SUMANTH,J.

ssm

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