



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 23.10.2024

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**
and
THE HONOURABLE **MR. JUSTICE G.ARUL MURUGAN**

Writ Petition Nos.15539 to 15544 of 2008
and M.P.Nos. 1 of 2008 (6 Nos.)

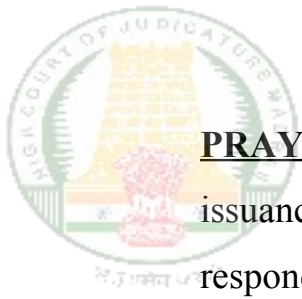
Shah Ramratan Narsingdass
represented by its Proprietor
N.Ramratan
62, Narayanamudali Street,
Chennai – 600 079.

.... Petitioner

Vs

1. The Deputy Commercial Tax Officer – I,
Sowcarpet III Assessment Circle,
191, N.S.C.Bose Road, Chennai – 600 001.
2. The Appellate Assistant Commissioner (CT) VII,
IV Floor, Kuralagam Annexe, Chennai – 600 108.
3. Tamil Nadu Sales Tax Appellate Tribunal,
(Additional Bench),
represented by the Secretary
City Civil Court Building,
High Court Complex, Chennai – 600 104.

.... Respondents



PRAYER: PETITION under Article 226 of the Constitution of India praying for issuance of writ of certiorari calling for the records on the files of the third respondent herein in its T.A.No.272 of 1999 dated 11.4.2008 (TNGST 1991-92), quash the same.

In all W.Ps.

For Petitioner : Mr.K.A.Parthasarathy
for Mr.N.Inbarajan

For Respondents : Mr.Haja Nazirudeen
Additional Advocate General
assisted by
Mr.G.Nanmaran
Special Government Pleader – R1 and R2

Tribunal – R3

COMMON ORDER

(Order of the Court was made by Dr.ANITA SUMANTH,J.)

Mr.Parthasarathy, learned counsel for the petitioner states that N.Ramratan, sole Proprietor of Shah Ramratan Narsingdass has passed away. He has no instructions from the legal heirs of the deceased. He circulates a copy of the order of the first Bench dated 12.03.2024 passed in W.P.No.241 of 2006 where the Writ Petition was dismissed as abated on demise of that assessee pending that Writ Petition. He thus requests that the same approach be followed in the present matter as well.

2. Mr.Haja Nazirudeen, learned Additional Advocate General assisted by Mr.G.Nanmaran, learned Special Government Pleader appearing for the respondents would acquiesce to the aforesaid position.



3. Recording this, these Writ Petitions and the connected Miscellaneous Petitions stand dismissed as abated. No costs.

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(A.S.M.,J) (G.A.M.,J)
23.10.2024

Index: Yes/No
Speaking order
Neutral Citation: Yes
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To

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2. The Appellate Assistant Commissioner (CT) VII,
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3. Tamil Nadu Sales Tax Appellate Tribunal,
(Additional Bench),
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W.P.Nos.15539 to 155



Dr.ANITA SUMANTH,J.
AND
G.ARUL MURUGAN,J.

Sl

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