IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2024

CORAM

THE HON'BLE Mr.JUSTICE **M.SUNDAR**
AND
THE HON'BLE Mrs.JUSTICE **K.GOVINDARAJAN THILAKAVADI**

W.P.Nos.33511 & 33512 of 2007
and
MP.Nos.1 & 1 of 2007

M/s.Joy Alukkas Traders (India) Pvt. Ltd.,
Represented by its Director
Shri Jacob V.Palayoor,
911, Cross Cut Road,
Coimbatore-12.

... Petitioner in both WPs.

-Vs.-

1. The State of Tamil Nadu represented by
   the Secretary to Government,
   Commercial Taxes and Registration Departments,
   Fort St. George, Chennai-9.
2. The Commercial Tax Officer,
   Gandhipuram Assessment Circle,
   18, Balasundaram Road,
   Coimbatore-18.

... Respondents in WP.No.33511/2007

The Commercial Tax Officer,
Gandhipuram Assessment Circle,
18, Balasundaram Road,
Coimbatore-18.

... Respondent in WP.No.33512/2007

Prayer in WP.33511/2007: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration, declaring that Rule 10 of Tamil Nadu Vat Rules, 2007 as ultra vires Article 14 and 19(1)(g) of the Constitution of India and therefore unenforceable and of no effect in so far as the petitioners herein are concerned.

Prayer in WP.33512/2007: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent in TIN 33442182689/2007-08 dated 1.10.2007 and quash the same as being invalid, illegal and contrary to the principles of natural justice.

For Petitioner in both WPs.	: Mr.P.Rajavelu
For Respondents in both WPs.	: Mr.V.Prashanth Kiran Government Advocate

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COMMON ORDER

Captioned two writ petitions are listed under the cause list caption 'FOR WITHDRAWAL'.

2. Today, Mr.P.Rajavelu, learned counsel is before this Court and learned counsel draws our attention to his letter to the Registry dated

01.03.2024 enclosing a letter dated 27.02.2024 from the writ petitioner-Company, a scanned reproduction of these two letters are as follows:

P. RAJAVELU, M.A., B.L.,
ADVOCATE
Chamber : Chamber No. 326, 2nd Floor, New Addl. Law Chambers Building, High Court, Chennai - 600 104.

To

The Registrar (Judicial)
High Court of Madras
Chennai 600 104.

Date : ~~29.02.2024~~ 01.03.2024

Sir,

Sub: Withdrawal of Writ Petition being W.P.No.No.33511/2007 filed by M/s. JOY ALUKKAS (INDIA) PVT. LTD., Application for availing tax waiver benefits under SAMADAN SCHEME 2023 to be filed in the office of Jurisdictional Joint Commissioner (ST) – Request of petitioners for withdrawal of Writ Petition pending in High Court – Early listing of the case– Requested.

Ref: Writ Petition being W.P.No.No. 33511/2007 filed by M/s. JOY ALUKKAS (INDIA) PVT. LTD.,

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I respectfully state that the petitioners filed Writ Petition being W.P.No. 33511/2007 in the Hon'ble High Court. While the Writ Petition is pending before this Hon'ble Court, the Tamil Nadu Government have announced SAMADAN SCHEME 2023. Inpursuance to announcement of the SAMADAN SCHEME 2023 by the Government of Tamil Nadu, the petitioners are desirous of making application to the Jurisdictional Joint Commissioner (ST) for availing waiver of tax benefits etc. Since the matter is pending in this Hon'ble Court, the Jurisdictional Assessing Authority insists the petitioners to produce an order from this Hon'ble Court, as to the withdrawal of the Writ Petition so as to enable the petitioners to get formal certificate to that effect from the Jurisdictional Joint Commissioner (ST). For want of an order as to withdrawal of the Writ Petition from this Hon'ble Court, the petitioners could not get the certificate from the Jurisdictional Joint Commissioner (ST) in respect of availment of the benefit of waiver of tax etc., under the SAMADAN SCHEME 2023 .

It is, therefore, prayed that the Hon'ble Registrar (Judicial) may be pleased to list the Writ Petition being No. W.P.No. 33511/2007 before the appropriate court for passing an order in the matter.

I submit herewith the letter from the petitioners addressed to me for the kind perusal of the Hon'ble Registrar (Judicial)

(P.RAJAVELU)
Advocate

Encl:

Letter from the petitioners addressed to the counsel of the petitioners

Residence : 143/1, Kailash Colony, Anna Nagar West Extension, Chennai - 600 101.
Cell : 98406 57301 E-mail : rajavelulaw@gmail.com

Joyalukkas
World's favourite jeweller

To
Adv.P.Rajavelu,
149/1, Kailash Colony,
Anna Nagar West Extension,
Chennai - 600 101

27.02.2024

Sir,

Sub: WP 33512/2007 dt.16.10.2007 & MP 33511/2007

Aggrieved of proceedings in TIN 33142182680/2007-08 dt.01.10.2007 issued by the Commercial Tax Officer, Ganapathipuram Assessment Circle, Coimbatore, we had filed Writ with Registration No.33512/2007 & WP 33511/2007 through your office on 16.10.2007 and the same is pending disposal before the Honourable High Court of Madras.

2 Now we have decided to have the dispute settled as per Sec 5(1) of TN Taxes Settlement of Arrears Act'2023 and in this regard the Writ filed has to be got withdrawn by getting necessary permission from the High Court of Madras.

3.We would therefore request you to make arrangement for withdraw of Writ 33512/2007 & WP 33511/2007 dt.16.10.2007 and do the needful.

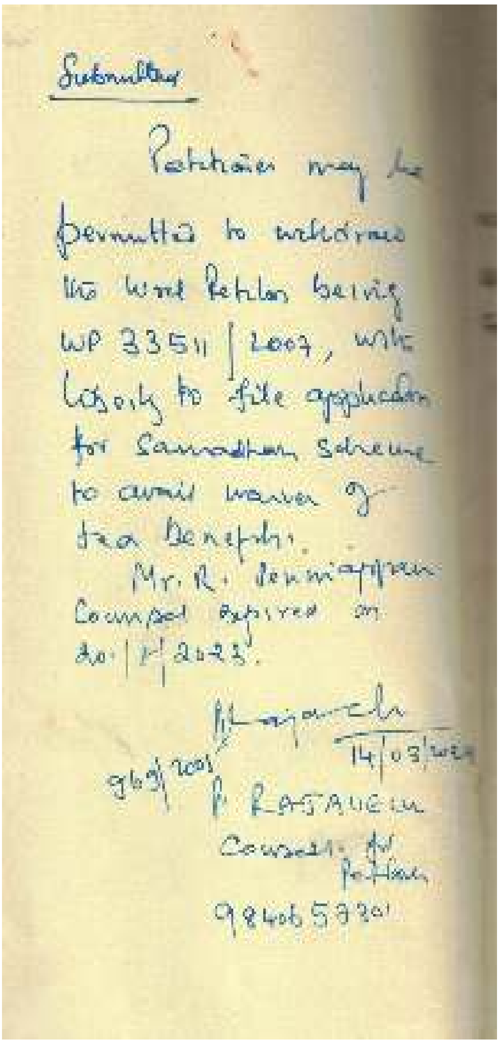
Thanking you,

Yours,

For **JOY ALUKKAS (INDIA) PVT.LTD**

3. Adverting to aforementioned letters, learned counsel submitted that he has filed vakalatnama for the writ petitioner.

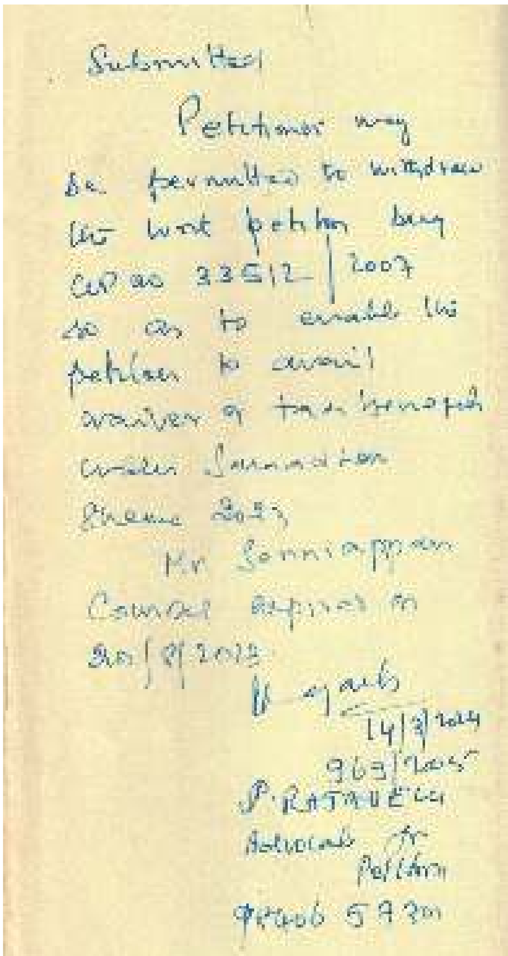
4. Be that as it may, learned counsel has made endorsements in the case files qua captioned two writ petitions and the endorsements are as follows:


Submitted

Petitioner may be permitted to withdraw the Writ Petition being WP 33511/2007, with liberty to file application for Samadhan Scheme to avail waiver of [illegible] Benefits.

Mr. R. Ponniappan Counsel expired on 20/11/2023.

[signature] 14/03/2024
963/2001 R. RAJAVELU
Counsel for Petitioner
9840659301


Submitted
Petitioner may be permitted to withdraw the writ petition bearing WP no 33512/2007 so as to enable the petitioner to avail waiver of tax benefit under Samadhan Scheme 2023
Mr Sonniappan Counsel appeared on 20/8/2023
14/3/2024
963/2005
P. RATHNAVELU
Advocate for Petitioner
98406 59701

5. As regards liberty to resort to SAMADAN SCHEME 2023, we express no opinion other than saying that it is open to the writ petitioner to approach the Authorities concerned and it is equally open to the Authorities concerned to entertain or not entertain the same depending on the terms of the Scheme. In other words, this withdrawal order qua captioned writ

petitions will neither impede nor serve as an impetus qua SAMADAN SCHEME 2023.

6. Captioned Writ Petitions disposed of as withdrawn/closed albeit with the aforementioned observations. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

[M.S., J] [K.G.T., J]
14.03.2024

Index : Yes/No

Speaking Order : Yes/No

Neutral Citation Case: Yes/No

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To

1. The Secretary to Government,
   Commercial Taxes and Registration Departments,
   Fort St. George, Chennai-9.

2. The Commercial Tax Officer,
   Gandhipuram Assessment Circle,
   18, Balasundaram Road,
   Coimbatore-18.

M.SUNDAR, J
and
K.GOVINDARAJAN THILAKAVADI, J

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