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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.12.2024

CORAM:

THE HON'BLE MR. JUSTICE M. SUNDAR
AND
THE HON'BLE MR. JUSTICE K. RAJASEKAR

W.P. Nos.32928 & 32929 of 2013 and M.P. No.1 of 2013

Lakshmi Paints Stores
represented by its Proprietor
V. Prabakaran
No.20, Durugam Road
Kallakurichi

Petitioner in both WPs

v

1. The State of Tamil Nadu
represented by
the Secretary to Government
Commercial Taxes Department
Fort St. George
Chennai 600 009

2. The Commercial Tax Officer (Main)
Kallakurichi Assessment Circle
Kallakurichi

Respondents in both WPs

Prayer in W.P. No.32928 of 2013:

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of declaration declaring that the Tamil Nadu Value Added Tax (Fourth Amendment) Act, 2011, being clarificatory and/or declaratory in nature, must have retrospective operation.



Prayer in W.P. No.32929 of 2013:

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of certiorari calling for the records in respect of the assessment order TIN 33974780882/2011-12 dated 30.09.2013 passed by the second respondent in respect of the assessment year 2011-2012 under the Tamil Nadu Value Added Tax Act, 2006, and quash the same.

For petitioner
in both WPs

No appearance

For respondents
in both WPs

Mr. G. Nanmaran
Special Government Pleader

COMMON ORDER

(made by M. SUNDAR, J.)

Captioned 'writ petitions' ('WPs' for the sake of brevity) are listed under the cause list caption 'FOR WITHDRAWAL' at the instance of the writ petitioner in both the writ petitions. The writ petitioner in both the captioned writ petitions is the same, *i.e.*, Lakshmi Paints Stores and the writ petitioner has addressed a letter to the Registry. This letter has been received by the Registry on 10.12.2024 and the scanned reproduction of the same is as follows:



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To
The Registrar (Judicial)
Writ Section
Madras High Court
Chennai - 600104.



Sir,

Ref: Writ Petition Nos. 32928 and 32929 of 2013

We submit that we have already filed writ petitions before the Madras High Court against the levy of sales tax illegally by the Sales Tax Officer, Kallakurichi, Villupuram District. During the year 2023, the Government of Tamil Nadu has introduced a Samadhan Scheme for the old Sales Tax arrears and we have opted for this scheme and paid the taxes as payable by the scheme.

So these cases are not pending as on date. We wish to state that our Advocate who has handled our case Thiru. S.P. Ashokan, Advocate was passed away some three years back and he is no more.

In view of these circumstances we pray that these two cases pending in W.P. Nos. 32928 and 32929 of 2013 may kindly be treated as withdrawn and may be closed.

Yours Sincerely,
For Lakshmi Paint Stores

V. Prabhakaran
Proprietor


V. PRABHAKARAN



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2. We are informed that Mr. S.P. Asokan, learned counsel on record for the writ petitioner is no more. Nonetheless, as the writ petitioner has addressed aforementioned letter to the Registry, captioned two WPs are dismissed as withdrawn. There shall be no order as to costs. Captioned M.P. thereat stands closed.

(M.S., J.) (K.R.S., J.)
12.12.2024

Index : Yes/No
NC : Yes/No
cad



To
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W.P. Nos.32928 and 32929 of 2



M. SUNDAR, J.

and

K. RAJASEKAR, J.

cad

W.P. Nos.32928 & 32929 of 2013

12.12.2024