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W.P.(MD) Nos.17479 to 17483 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.03.2024

CORAM

THE HONOURABLE MR.JUSTICE **M.SUNDAR**

and

THE HONOURABLE MRS.JUSTICE **K.GOVINDARAJAN THILAKAVADI**

W.P. (MD) Nos.17479 to 17483 of 2013

M/s.Sri Krishna Fire Works Factory
rep. By its Partner R.Mohan,
No.1012, Coimbatore Road,
Karur.

.. Petitioner in
all the W.Ps

Vs.

1.State of Tamil Nadu rep. By
The Secretary to Government,
Department of Commercial Taxes
and Registration, Fort St. George,
Chennai – 600 009.

2.The Commercial Tax Officer,
Karur (South), Sales Tax Office,
Karur.

.. Respondents in
W.P. (MD) Nos.
17479 of 2013

The Commercial Tax Officer,
Karur (South), Sales Tax Office,
Karur.

.. Respondent in
W.P. (MD) Nos.
17480 to 17483
of 2013

Prayer in W.P.(MD) No.17479 of 2013: Writ petition filed
under Article 226 of the Constitution of India praying to issue a



W.P.(MD) Nos.17479 to 17483 of 2013

writ of prohibition forbearing the respondents and their men from revoking the option for payment of concessional rate of tax for the reason of sale of manufactured goods along with second and subsequent sales of goods purchased within the State as per Section 3(4) of the TNVAT Act.

Prayer in W.P.(MD) No.17480 of 2013: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent in TIN No.33763681260/2007-08 and quash the order dated 26.09.2013 and further direct the respondent to make assessment for the year 2007-2008 by accepting the monthly returns in Form 'K' filed by the petitioner.

Prayer in W.P.(MD) No.17481 of 2013: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent in TIN No.33763681260/2008-09 and quash the order dated 26.09.2013 and further direct the respondent to make assessment for the year 2008-2009 by accepting the monthly returns in Form 'K' filed by the petitioner.

Prayer in W.P.(MD) No.17482 of 2013: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent in TIN No.33763681260/2009-10 and quash the order dated 26.09.2013 and further direct the respondent to make assessment for the year 2009-2010 by accepting the monthly returns in Form 'K' filed by the petitioner.



W.P.(MD) Nos.17479 to 17483 of 2013

Prayer in W.P.(MD) No.17483 of 2013: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent in TIN No.33763681260/2010-11 and quash the order dated 26.09.2013 and further direct the respondent to make assessment for the year 2010-2011 by accepting the monthly returns in Form 'K' filed by the petitioner.

For Petitioner : Mr.V.Sundareswaran
for Mr.R.D.Ganesan
in all the W.Ps

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate (Taxes)
in all the W.Ps

COMMON ORDER

(Order of the Court was made by **M.Sundar, J.**)

This order will govern captioned five writ petitions.

2. Mr.V.Sundareswaran, learned counsel representing Mr.R.D.Ganesan, learned counsel on record for the writ petitioner in all the five writ petitions is before us.

3. Learned counsel on record for the writ petitioner (writ



W.P.(MD) Nos.17479 to 17483 of 2013

petitioner in all the five writ petitions) has given a letter dated 26.03.2024 to the Registry together with a letter from the writ petitioner to the counsel (letter dated 18.03.2024) and a scanned reproduction of the same are as follows:





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W.P.(MD) Nos.17479 to 17483 of 2013

PR. / DT : 24/02/24, 24/02/24

SRI KAIISHNA FIREWORKS FACTORY
Office : 1812, Coimbatore Road, KANUR - 639 002.
Factory at Palazhupatti.

TIN No : 3376-3881384 CDT : 230798 Date : 11/3/2024

Respectfully,
R.D. Ganesan, Advocate,
No: 41-A, 80 Old Bazaar,
Lodhigai - 50.

Sub: Withdrawal of W.P.(MD) Nos. 17479, 17480, 17481,
17482, 17483 Court. (Case 2007-08 to 2008-11)
of Sri Krishna Fireworks Factory, Kanur,
Residing the Madras High Court.

Dir,
Madras High Court, Palazhupatti Branch
Office, Palazhupatti, Kanur, Coimbatore District,
Tamil Nadu, 639 002. (Madras High Court)
Dated (Withdrawal) dated 11/3/2024
Sd/- R.D. Ganesan, Advocate.

Sd/-
Mr. In Charge, Palazhupatti Branch,
Sri Krishna Fireworks Factory,
Palazhupatti, Kanur, Coimbatore District,
Tamil Nadu.

4. Mr.V.Sundareswaran, learned counsel adverting to the
aforementioned communication submits that he is representing
Mr.R.D.Ganesan and has made endorsements in the case files and
scanned reproduction of the same are as follows:

withdrawn as
initiated by
Pkr
✓ pr rgan
27/3/24 843/AS
V. SUNDARESWARAN



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W.P.(MD) Nos.17479 to 17483 of 2013

mitthanan a
imputed by
petitioner
✓ For K.P. Ganesan
22/3/26 847/8
V. Sundareswaran

mitthanan
a
imputed
by
petitioner
✓ 22/3/26
V. Sundareswaran
843/85



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W.P.(MD) Nos.17479 to 17483 of 2013

withdrawn
as instructed
by petition
for RD granted
✓
27/3/24
V-Sundareswaran

withdrawn
as instructed
by
petition
✓
for RD granted
V-Sundareswaran
27/3/24



W.P.(MD) Nos.17479 to 17483 of 2013

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5. Learned counsel representing the counsel on record for writ petitioner reiterates the aforementioned endorsements and contents of the aforementioned letters.

6. In the light of the narrative thus far, captioned five writ petitions are disposed of as closed/withdrawn. Though obvious we make it clear that we have not expressed any view or opinion on the merits of the matter in this common order. There shall be no order as to costs.

Index:Yes/No
Neutral Citation: Yes/No
mmi

(M.S.J.) (K.G.T.J.)
27.03.2024

To

- 1.The Secretary to Government,
Department of Commercial Taxes
and Registration, Fort St. George,
Chennai – 600 009.
- 2.The Commercial Tax Officer,
Karur (South), Sales Tax Office,
Karur.



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W.P.(MD) Nos.17479 to 17483 of 2013

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

W.P. (MD) Nos.17479 to 17483 of 2013

27.03.2024