BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.04.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.18920 of 2022

Tvl.Punniyamoorthy Pillai Department Stores
Rep by its Managing Director
No.1476, South Rampart
Thanjavur-613 001 ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC)
Thanjavur II Assessment Circle
II Floor, CT Building
Sachidananda Moopanar Road
Thanjavur-613 001 ... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Mandamus directing the respondent to consider the representation dated 14.08.2021 and subsequent remainder dated 19.04.2022.

For Petitioner : Mr.N.Barathi

For Respondent : Mr.R.Suresh Kumar, AGP

O R D E R

Writ Petition is filed for issuance of a Writ of Mandamus directing the respondent to consider the representation dated 14.08.2021 and subsequent remainder dated 19.04.2022.

2. Earlier also the petitioner had filed similar Writ Petitions for the assessment years 2012-13,2013-14 and 2014-15 in W.P.(MD)Nos.13716 to 13718 of 2019. By a common order, three Writ Petitions came to be disposed. The relevant portion of the order reads as under:

> *" 7. The respondent will issue revised proceedings quantifying the petitioners tax liability at the rate of 2% and of course the petitioner has to pay the corresponding interest also. The petitioner-s counsel states that when the petition was listed for admission, interim order was granted on condition that the petitioner shall pay 50% of the amount demanded. Whatever the amount the petitioner had paid in terms of interim order will be adjusted against the determination now to be made by the respondent in terms of the order passed by this Court."*

3. On the same day W.P.(MD).No.13719 of 2019 was filed for the assessment year 2015-2016 challenging the assessment order dated 31.05.2019 in proceedings TIN 33913820615/2015-16 which also came to be disposed of by separate order. Content of which reads as under:

> *" 2. The petitioner's counsel states that since the respondent had levied only at the correct rate of tax at 2% she does not want to press this Writ Petition."*

4. The present Writ Petition pertains to assessment year 2015-2016. Since categorical admission was made by the petitioner before this Court in W.P.(MD).No.13719 of 2019 that the petitioner did not wish to press for any relief as the respondent has levied only correct rate of tax at 2%, question of entertaining the present Writ Petition does not arise.

5. Even if there is a mistake in the aforesaid orders passed on 22.02.2021 in W.P.(MD).No.13719 of 2019 for the assessment year 2015-2016, petitioner will have to file suitable application to review the aforesaid order. Unless the aforesaid order is reviewed, question of granting relief to the petitioner in this Writ Petition does not arise. Therefore this Writ Petition is closed with liberty to the petitioner to file

C.SARAVANAN, J.

kpr/smn2

suitable applications for reviewing the order passed on 22.02.2021. No costs.

17.04.2024.

Index: Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order
kpr

To
The Assistant Commissioner (ST) (FAC)
Thanjavur II Assessment Circle
II Floor, CT Building
Sachidananda Moopanar Road
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