



W.P.(MD) No.29034 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.12.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

**W.P.(MD) No.29034 of 2024
and
W.M.P.(MD) Nos.24601 and 24602 of 2024**

M/S.Pommys Garments (India) Limited (Defunct),
rep by its Director Inico Inbaraj.A

... Petitioner

/vs./

The Commercial Tax Officer,
Rajapalayam-I,
Virudhunagar District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the impugned proceedings of the Respondent in Reference No.ZD3307231344897 dated 31.07.2023 for the period April 2021-March 2022 (FY 2021-2022) and the consequential rectification order in Reference No.ZD330723135295H also dated 31.07.2023 quash the same.

For Petitioner : Mr.P.V.Balasubramanian Senior Counsel for
Mr.S.Rajasekar

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader



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ORDER

Even though the challenge to the writ petition is the order of the assessment moved by the petitioner before this Court on 26.11.2024, the respondent herein had *suo motu* exercised his powers under Section 161 of the Act for rectification of the orders and had passed orders under Section 161 of the Act on 29.11.2024. In view of the said order of rectification, the same gets merged with the order of assessment.

2. In such view of the matter, the Writ Petition is disposed of with liberty to the petitioner to challenge the order of rectification in the manner known to law. Since the order of rectification had been made only on 29.11.2024, no coercive steps shall be taken against the petitioner till the limitation period for filing the appeal gets extinguished. In view of the order of rectification passed by the respondent *suo motu*, the order of attachment also becomes a non-est order. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No

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To

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K.KUMARESH BABU, J.

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