



WEB COPY

W.P. No. 46458 of 2002

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.03.2025

CORAM

THE HON'BLE DR. JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR. JUSTICE C. KUMARAPPAN

W.P. No. 46458 of 2002

Indian Bank
rep. by Branch Manager,
245, Pollachi Road,
Udumalpet – 642 126.

..Petitioner

Vs.

1. The Commercial Tax Officer,
Commercial Tax Office,
Udumalpet (North),
Udumalpet.
2. Jagadeeswaran Textiles (P) Ltd.,
Thungavi,
Udumalpet Taluk,
Coimbatore District,
Pin Code – 642 203.
3. The Sales Tax Recovery Inspector,
Udumalpet (North),
Udumalpet.

..Respondents

Prayer: Petition under Article 226 of the Constitution of India praying
for issue of a Writ of Certiorari to call for the records of the proceedings of



W.P. No. 46458 of 2002

the 1st respondent relating to the impugned Form B6 notice dated 03.09.2002 and consequential distraint order dated 18.12.2002 and quash the same.

For Petitioner :: Mr.Sri Vijai for
M/s. Aiyar and Dolia
For Respondents :: Mr.T.N.C. Kaushik,
Addl. Govt. Pleader for
R1 & R3
R2 – No appearance

ORDER

(Made by DR. ANITA SUMANTH,J.)

Today, when the matter is taken up, learned counsel for the petitioner submitted that the challenge to the B6 notice dated 03.09.2002 does not survive any further. This is for the reason that the assessee/R2 in the writ petition, being a defaulter, has remitted the amount under B6 notice to the Commercial Tax Department and this is recorded in proceedings in ந.கா.எண் 3929/1994/அ3 dated 15.04.2024.

2. In view of the same, the learned counsel for the petitioner does not wish to pursue the challenge to B6 notice.

3. Recording the same, the writ petition is closed. No costs.

(A.S.M.J.) (C.K.J.)
27.03.2025

Index: Yes/No
Neutral Citation: Yes/No.
nv



W.P. No. 46458 of 2002

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To

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Udumalpet.
2. The Sales Tax Recovery Inspector,
Udumalpet (North),
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