IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-09-2025

CORAM

THE HONOURABLE MR JUSTICE S. M. SUBRAMANIAM
AND
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

WA No. 698 of 2016
and
CMP Nos. 9193 & 15056 of 2016

ITC Limited,
Represented by its Head
of Finance, (Packaging and Printing
Divisin), Biman Kumar Pramanick)
90, Chamiers Road,
Presently at
(Third Floor, 119 St. Mary's Road,
Abhiramapuram,
Chennai 600 018.

Appellant(s)

Vs

1.The Assistant Commissioner (CT)
Zone VIII, C.T.Buildings,
Greams Road, Chennai 600 006.

2.State Industries Promotion
Corporation of Tamil Nadu Ltd.,

Egmore, Chennai 600 008.

3.The State of Tamil Nadu
Represented by the Secretary
Department of Commercial Taxes,
Government of Tamil Nadu
Fort St.George, Chennai 600 009.

Respondent(s)

PRAYER

Writ Appeal filed under Clause 15 of Letters Patent, pleased to modify the order of the learned Judge, dated 18.12.2015 in W.P.No.41244 of 2006 on the file of this Court.

For Appellant(s): Mr.C.Manishankar
Senior Counsel
For Mr.Rahul M.Shankar

For Respondent(s): Mr.Haja Nazirudeen
Additional Advocate General
Assisted by Mr.C.Harsh Raj
Special Government Pleader
(Taxes) For R1 & R3
No Appearance For R2

J U D G M E N T

(Judgment was delivered by S.M.Subramaniam J.)

The writ order dated 18.12.2015 passed in W.P.No.41244 of 2006 is under challenge in the present Intra-Court Appeal preferred by the writ petitioner.

2. The writ petitioner challenged the notice dated 09.10.2006 issued by the Assistant Commissioner (CT) Zone VIII, Chennai. Notice impugned in the writ proceedings would show that the appellants are not eligible for any kind of deferral in view of the agreement entered into. Therefore, the respondents granted 15 days time for the appellant to make the payment. The petitioner filed a writ petition. The Writ Court elaborately considered the allegations and counter allegations and made findings in paragraph 11 as under:

> *"11. When the 2nd Respondent by proceedings 8.12.2003 granted approval to the transfer of the deferral facility, the finding of the 1st Respondent in the impugned order that the Petitioner is not entitled to such facility is baseless. Even after cancellation of the the registration certificates, a direction was given to include the turnovers of the Unit, while passing final assessment order. Further, the 1st Respondent without issuing any prior notice and looking into the GOs, the registration certificates and without*

considering the records and the agreement and the returns filed by the Petitioners, passed the impugned order, without any basis. However, since there are allegations made by the Respondents against the Petitioner with regard to the violation of the conditions in respect of the products manufactured other than the one so specified and converted the same into a different commercial commodity in some other forms by the Petitioner, the matter is to be remanded back to the Respondents for fresh consideration, by setting aside the impugned order."

3. In view of the above findings, the Writ Court remanded the matter back to the authority by setting aside the notice dated 09.10.2006.

4. The learned Senior Counsel appearing on behalf of the appellant would mainly contend that on account of subsequent events occurred during pendency of the present writ appeal, the Original Authority is not empowered to conduct any further adjudication and he has no jurisdiction.

5. The learned Additional Advocate General appearing on behalf of the respondents would oppose by stating that paragraph 11 indicates that some other issues are left open and more so the department has not issued any orders accepting the contentions raised by the appellants. The disputed facts in this regard require re-adjudication based on the documents and evidences as rightly held by the learned Single Judge, while remanding the matter back. Therefore, the appellant is at liberty to place all the materials, including written explanations, if any, enabling the Original Authority to re-adjudicate the issues on merits and pass appropriate orders as expeditiously as possible.

6. The learned Senior Counsel drew the attention of this Court about the letter addressed to the Deputy Commissioner (CT-1), LTU, Chennai on 08.01.2017 by the appellant. The said letter would indicate that the appellant has already fulfilled the obligation under the deed of agreement dated 27.05.2004. Therefore, no further adjudication needs to be undertaken. The appellant is at liberty to submit the said letter to the authority, who in turn may consider the same.

7. Accordingly, the Writ Appeal stands dismissed. Consequently, the connected Miscellaneous Petitions are closed. There shall be no order as to costs.

(S.M.SUBRAMANIAM J.)(MOHAMMED SHAFFIQ J.)
16-09-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

Jeni

To

1.The Assistant Commissioner Ct
Zone Viii, C.T.Buildings Greams Rd,
Chennai 600 006

2.State Industries Promotion
Corporation Of Tamil Nadu Ltd,
Egmore, Chennai 600 008

3.The State Of Tamil N Adu
Rep By The Secretary Department Of
Commercial Taxes, Government Of
Tamil Nadu Fort St.George, Chennai
600 009

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AND
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