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W.P.No.15714 of 20__

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.01.2025

Coram:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.No.15714 of 2022
and W.M.P.No.14964 of 2022**

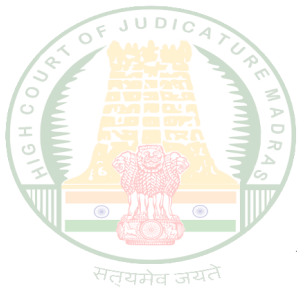
M/s.Sri Ranganathar & Co.
Now known as SRC Projects Private Ltd.,
Rep. by its Chief Executive and Managing Director,
Mr.M.Mahudeswaran,
No.4B, Lakshmipuram,
Gandhi Road, Salem.

...Petitioner

Versus

- 1.The Additional Commissioner,
(Review, Appeal and Revision)
Office of Additional Chief Secretary /
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.
- 2.The Commercial Tax Officer,
Salem Town North Circle,
Salem.
- 3.The Assistant Commissioner (ST),
Asthampatty Circle,
Salem.

...Respondents



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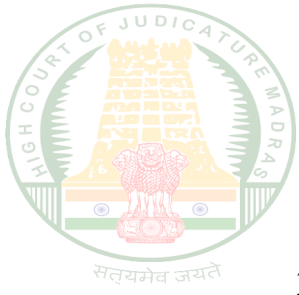
Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records of the 1st respondent in RA1/RP/69/2008 dated 16.05.2022 and quash the same as without jurisdiction.

For Petitioner : Mr.V.Sundareswaran
For Respondents : Mr.C.Harsha Raj,
Additional Government Pleader

ORDER

This writ petition has been filed by the petitioner challenging the order in RA1/RP/69/2008 dated 16.05.2022 passed by the 1st respondent herein.

2. Today, when this writ petition was taken up for hearing, the learned counsel for the petitioner produced a copy of the communication dated 08.03.2023 bearing Ref.No.598/2022-23 addressed to the 3rd respondent by the petitioner along with a copy of the acknowledgement in Local Delivery Book, before this Court.

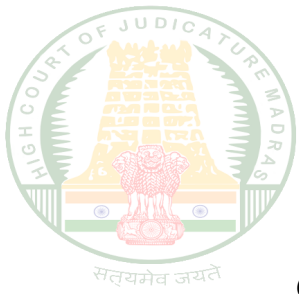


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3. In the communication dated 08.03.2023, it is stated that the petitioner has furnished a Cheque bearing No.842575 dated 08.03.2023 for a sum of Rs.8,25,817/- towards remittance of arrear of penal interest for the year 1994-95 charged by the 3rd respondent and the payment was under protest. Copy of acknowledgement in Local Delivery Book bears the signature of the receiver who received the aforesaid communication dated 08.03.2023 of the petitioner.

4. The learned counsel for the petitioner submitted that the Cheque furnished by the petitioner for a sum of Rs.8,25,817/- has been encashed and satisfies the requirements of demand proposed by the 1st respondent in the impugned order.

5. In reply, the learned Additional Government Pleader for the respondents submitted that he has no instructions with regard to the submission made by the learned counsel for petitioner.



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6. Be that as it may, the copy of communication dated 08.03.2023 and the copy of acknowledgement in Local Delivery Book produced by the learned counsel for the petitioner is taken on file. Writ petition is therefore closed with liberty to the respondent Department to recover the outstanding balance from the petitioner, if any due payable by the petitioner. No costs. Consequently, connected miscellaneous petition is also closed.

21.01.2025

mrr

Index : Yes/No

To

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C.SARAVANAN, J.

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