



TC Nos.147 to 150 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.03.2025

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

TC Nos.147 to 150 of 2018

M/s.Arun Agencies  
Rep. by Proprietor, Nagapushanam,  
Cuddalore Main Road,  
Thavalakuppam, Puducherry 605 007.

.. Petitioner  
in all TCs.

-VS-

Appellate Assistant Commissioner (CT),  
Commercial Taxes Department,  
Puducherry.

.. Respondent  
in all TCs.

Prayer: Tax Cases (Revision) filed under Section 42 of the Pondicherry General Sales Tax Act, 1957, to revise the orders of the Value Added Tax Appellate Tribunal at Puducherry in Tax Appeal Nos.19 of 2017 (Assessment Period April 2007 to June 2007), 20 of 2017 (Assessment Period July 2007 to March 2008), 21 of 2017 (Assessment Period April 2008 to March 2009 and 22 of 2017 (Assessment Period April 2009 to June 2010)dated 26.04.2018.

For Petitioner in all TCs. : Mr.A.N.R.Jayaprathap

For Respondent in all TCs. : Mr.Ravee Kumar  
Govt. Pleader (Puducherry)

\* \* \* \* \*



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**COMMON ORDER**

(Order of the Court was made by the Hon'ble Chief Justice)

These Tax Cases got listed in view of a praecipe filed by the Government Pleader for Puducherry stating that petitioner/assessee has settled the dues under The Puducherry Settlement of Arrears Act, 2020 and hence, nothing will survive in these tax cases.

2. Sri.Jayaprathap appearing for petitioner agrees that the dues have been settled under The Puducherry Settlement of Arrears Act, 2020.

Hence, all the Tax Cases are disposed of. There shall be no order as to costs.

**(K.R.SHRIRAM, CJ.)**

**(MOHAMMED SHAFFIQ, J.)**

**25.03.2025**

Index : Yes/No  
Neutral Citation : Yes/No

sra

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- To
1. The Appellate Assistant Commissioner (CT),  
Commercial Taxes Department,  
Puducherry.
  2. The Value Added Tax Appellate Tribunal  
Principal District Judge,  
District Court, Puducherry.



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*TC Nos.147 to 150 of 2018*

The Hon'ble Chief Justice  
and  
Mohammed Shaffiq, J.

(sra)

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