

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.09.2012

CORAM:

THE HONOURABLE MR. JUSTICE M.JAICHANDREN

W.P.No. 26216 of 2012

M/s. Srinivasa Perumal Trading Company,  
rep. By its Partner - M. Janakiraman,  
No. 133, Co-operative Colony,  
Mettupalayam. .... Petitioner

Vs.

1. The Sales Tax Settlement Commission,  
Office of the Commissioner of  
Commercial Taxes,  
Ezhilagam, Chepauk,  
Chennai.5.
- 2.The Assistant Commissioner (C T) (FAC),  
Mettupalayam. .... Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the first respondent - the Sales Tax Settlement Commission to consider and pass orders on the petition filed by the petitioner dated 14.9.2012 before the first respondent - the Sales Tax Settlement Commission insofar as the assessment year 1988-89.

For Petitioner : Ms. R. Hemalatha

For Respondents : Mr. Cibi Vishnu  
Addl. Govt. Pleader

ORDER

Heard the learned counsel for the petitioner, as well as the learned counsel appearing on behalf of the respondents.

2. The learned counsel appearing on behalf of the petitioner had submitted that a petition, dated 14.9.2012, had been filed by the petitioner before the Sales Tax Settlement Commission, Chennai, the first respondent herein, in respect of the assessment year 1988-89, for waiver of the sales tax and penalty imposed on the petitioner, under the Tamil Nadu General Sales Tax Act, 1959. Even though the assessment made against the petitioner, in respect of the assessment year 1988-89, had reached finality, it would be open to the first respondent Commission to consider the request of the petitioner for waiver of sales tax payable by the petitioner, under Section 39 of the Tamil Nadu General Sales Tax Act 1959. Therefore, the second respondent may be directed by this Court not to initiate any coercive steps against the petitioner, for the recovery of sales tax dues said to be payable by the petitioner, in respect of the assessment year 1988-89, till the disposal of the petition, dated 14.9.2012, filed by the petitioner, before the first respondent Commission.

3. The learned counsel appearing on behalf of the respondents has no objection for this Court passing such an order.

4. In view of the above, the first respondent Commission is directed to consider the petition, dated 14.9.2012, filed by the petitioner, for waiver of sales tax dues, in respect of the assessment year 1988-89 and to pass appropriate orders thereon, within a period of eight weeks from the date of receipt of a copy of this order. Till such order is passed by the first respondent, as directed by this Court, the second respondent shall not initiate any coercive steps against the petitioner to recover the sales tax dues relating to the assessment year 1988-1989.

5. This writ petition is ordered accordingly. Consequently, M.P.No. 1 of 2012 is closed. No costs.

sd/-

Deputy Registrar.

/true copy/

Sub Asst. Registrar.

ra

To

1. The Sales Tax Settlement Commission,  
Office of the Commissioner of  
Commercial Taxes,  
Ezhilagam, Chepauk,  
Chennai.5.

2.The Assistant Commissioner (C T) (FAC),  
Mettupalayam.

1 CC To M/s.R.Hemalatha, Advocate SR NO.61161

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W.P.No.26216/2012



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