BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 25.06.2015
CORAM:

THE HONOURABLE MR. JUSTICE R.MAHADEVAN

W.P.(MD)Nos.4989, 4990 and 4991 of 2014

W.P.(MD)No.4989 of 2014:
Arputha Annai Velankanni Traders,
Rep.by its Proprietrix J.Alice Pappa,
Plot No.3, Anbu Nagar, Gomathipuram,
Madurai - 20.

... Petitioner

Vs.

The Assistant Commissioner (CT),
Tallakulam Assessment Circle,
Madurai - 20.

... Respondent

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to pass the consequential order giving effect to the order of the Appellate Assistant Commissioner (CT), Madurai (North) passed in A.P.No.56/2001 dated 28.02.2002 and refund the excess tax paid by the petitioner and return the original title deeds deposited with him, pertaining to the properties given as security in Form XIX dated 18.06.2001 in pursuance to the stay order of the appellate authority passed in S.P.No.43 of 2001 in A.P.No.56 of 2001.

W.P.(MD)No.4990 of 2014:
Arputha Annai Velankanni Traders,
Rep.by its Proprietrix J.Alice Pappa,
Plot No.3, Anbu Nagar, Gomathipuram,
Madurai - 20.

... Petitioner

Vs.

The Assistant Commissioner (CT),
Tallakulam Assessment Circle,
Madurai - 20. ... Respondent

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to pass revised order as per the directions of the Appellate Assistant Commissioner (CT), Madurai (North) given in the final order passed in A.P.No.235 of 2001 dated 21.04.2003 and refund the excess tax paid by the petitioner and return the original title deeds deposited with him, pertaining to the properties given as security in Form XIX dated 02.11.2001 in pursuance to the stay order of the appellate authority passed in S.P.No.127 of 2001 in A.P.No.235 of 2001.

W.P.(MD)No.4991 of 2014:
Arputha Annai Velankanni Traders,
Rep.by its Proprietrix J.Alice Pappa,
Plot No.3, Anbu Nagar, Gomathipuram,
Madurai - 20. ... Petitioner

Vs.

The Assistant Commissioner (CT),
Tallakulam Assessment Circle,
Madurai - 20. ... Respondent

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to pass revised order as per the directions of the Appellate Assistant Commissioner (CT), Madurai (North) given in the final order passed in A.P.No.263 of 2001 dated 21.04.2003 and refund the excess tax paid by the petitioner and return the original title deeds deposited with him, pertaining to the properties given as security in Form XIX dated 27.11.2001 in pursuance to the stay order of the appellate authority passed in S.P.No.135 of 2001 in A.P.No.263 of 2001.

For Petitioner : Mr.A.Chandrasekaran in all WPs.
For Respondents : Mr.A.Muthukaruppan, AGP in all WPs.

COMMON ORDER

These Writ petitions have been filed to issue a Writ of Mandamus, directing the respondent to pass revised order as per the directions of the Appellate Assistant Commissioner (CT), Madurai (North) in the final order passed in A.P.Nos.56 of 2001, 235 of 2001 and 263 of 2001 dated 28.02.2002, 21.04.2003 and 21.04.2003 and refund the excess tax paid by the petitioner and return the original title deeds deposited, pertaining to the properties given as security in Form XIX, dated 27.11.2001 in pursuance to the stay order of the Appellate Authority passed in S.P.No.43 of 2001 in A.P.No.56 of 2001, S.P.No.127 of 2001 in A.P.No.235 of 2001 and S.P.No.135 of 2001 in A.P.No.263 of 2001.

2.Challenging the assessment for the assessment year 1996-1997, 1997-1998 and 1998-1999, the petitioner preferred appeals before the First Appellate Authority in Appeal Nos.56, 57 and 58 of 2001 and the Appellate Authority passed orders on 21.04.2003 and 28.02.2002 allowing the appeals. Pending appeals on an interim direction, the petitioner filed Form XIX for safeguarding the interest of the revenue and submitted all the original title deeds pertaining to the properties given as security. Ultimately, the assessment in all these cases were set aside by the Appellate Authority, against which, according to the learned counsel for the petitioner, no Second Appeal has been preferred to the Sales Tax Appellate Tribunal. Under these circumstances, the orders passed by the Appellate Authority have become final. Hence, it is the bound an duty of the Assessing Authority to return all the original documents submitted along with Form XIX.

3.In view of the above, the respondent is directed to pass appropriate orders giving effect to the order of the appellate authority cited supra, so as to refund the taxes if any and also to return all the original documents filed along with Form XIX, within a period of four weeks from the date of receipt of a copy of this order. The Writ petitions are disposed of accordingly. No costs.

Sd/-
Assistant Registrar(Crl.Side)

/TRUE COPY/

Sub Assistant Registrar

To
The Assistant Commissioner (CT),
Tallakulam Assessment Circle,
Madurai - 20.

+1cc to Mr.A.Chandrasekaran,Advocate SR.No.33949

W.P.(MD)Nos.4989, 4990 and 4991 of 2014
25.06.2015

nbj
PA/SA(ESTT./24.07.2015/2P/3C