

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.01.2016

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.976 and 977 of 2016

Sundaram Hydraulics Limited
represented by its Director
S. Srivathsan

... Petitioner
in both WPs

Vs

1.The Assistant Commissioner (CT)
Anna Salai -II Assessment circle,
C.T. Building Annexe, 4th Floor,
No.1 Greams Road,
Chennai 600 006.

2.The Deputy Commissioner (CT)
IV (FAC) (Appeals)
No.1, Greams Road, 3rd Floor,
PAPJAM Building,
Chennai 600 006.

... Respondents
in both Wps

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of mandamus to direct the second respondent herein to dispose of the appeals filed by the petitioner in A.P.Nos.90 and 91/2014 and arising out of the assessment years TNVAT/2008-09 and 2009-10 respectively.

For Petitioner : Mr.N.Inbarajan

For Respondents : Mr.S.Kanmani Annamalai, AGP

COMMON ORDER

By consent, both the writ petitions are taken up for final disposal.

2.The petitioner has filed the present writ petitions seeking a direction to the second respondent to dispose of the appeals in AP.Nos.90 and 91 of 2014 filed by the petitioner.

3.According to the petitioner, the petitioner is a public limited company and incorporated under the Companies Act. For the Assessment Years 2008-09 and 2009-10, the petitioner duly

filed its returns, which were processed and assessment orders came to be passed by the first respondent Assessing Officer. Challenging the same, the petitioner filed appeals in AP Nos.90 and 91 of 2014 before the second respondent Appellate Authority, who after hearing both sides, reserved the same for orders. However, no order is passed till date. Hence, the petitioner is before this Court.

4.Learned counsel for the petitioner submitted that the petitioner produced all the necessary documents and made arguments both orally and in writing on 07.05.2015 before the second respondent Appellate Authority. Though the petitioner made applications on 29.09.2015 for early disposal of the appeals, no orders have been passed by the second respondent either on the applications or on the appeals.

5.Heard Mr.S.Kanmani Annamalai, learned Additional Government Pleader, who took notice for the respondents.

6.In view of the fact that the second respondent has already heard both sides and reserved the appeals for orders, this Court directs the second respondent to pass appropriate orders on the appeals in AP Nos.90 and 91 of 2014 filed by the petitioner, on merits and in accordance with law, within a period of two weeks from the date of receipt of a copy of this order.

7.Both the writ petitions are disposed of accordingly. No costs.

Sd/-
Assistant Registrar(V)

//True Copy//

सत्यमेव जयते
Sub Assistant Registrar

rk

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To

1.The Assistant Commissioner (CT)
Anna Salai -II Assessment circle,
C.T. Building Annexe, 4th Floor,
No.1 Greams Road,
Chennai 600 006.

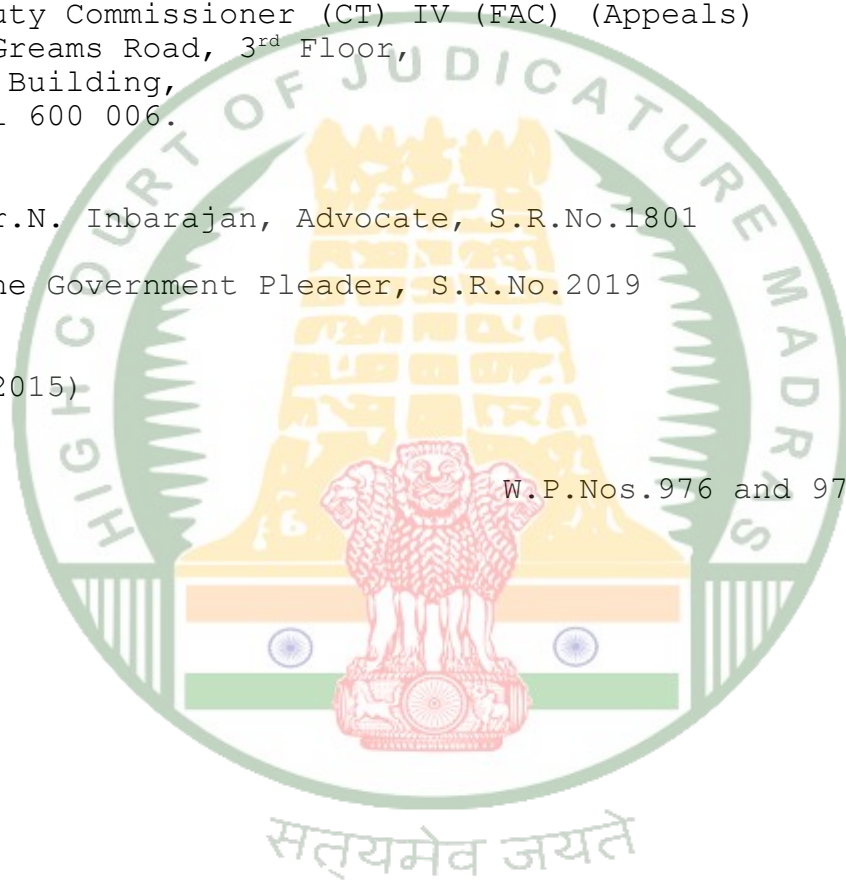
2.The Deputy Commissioner (CT) IV (FAC) (Appeals)
No.1, Greams Road, 3rd Floor,
PAPJAM Building,
Chennai 600 006.

+1cc to Mr.N. Inbarajan, Advocate, S.R.No.1801

+1cc to the Government Pleader, S.R.No.2019

SKV(CO)
EU(01/02/2015)

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