



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: **23.12.2016**

CORAM

THE HON'BLE MR. JUSTICE S. VAIDYANATHAN

W.P. (MD) No.24848 to 24851 of 2016

M/s.Mangalam Stores,
represented by its Proprietor Samuel Gnanamuthu,
10-9-32, Bus Stand Road,
Surandai - 627 859. ... Petitioner in all W.Ps'

Vs.

1.The Appellate Deputy Commissioner (CT),
Tirunelveli.

2.The Commercial Tax Officer,
Tenkasi

.. Respondents in all W.Ps

Prayer in W.P.No.24848 of 2016: Writ Petition filed under Article 226 of the Constitution of India for issuance of a writ of Certiorarified Mandamus calling for the records in S.P.No.100/2016 in VAT AP No.254/2016, dated 24.11.2016, on the file of the first respondent and to quash the same as illegal and to direct the second respondent to accept the personal bond to be executed by the Petitioner in lieu of security.

Prayer in W.P.No.24849 of 2016: Writ Petition filed under Article 226 of the Constitution of India for issuance of a writ of Certiorarified Mandamus calling for the records in S.P.No.101/2016 in VAT AP No.255/2016, dated 24.11.2016, on the file of the first respondent and to quash the same as illegal and to direct the second respondent to accept the personal bond to be executed by the Petitioner in lieu of security.

Prayer in W.P.No.24850 of 2016: Writ Petition filed under Article 226 of the Constitution of India for issuance of a writ of Certiorarified Mandamus calling for the records in S.P.No.102/2016 in VAT AP No.256/2016, dated 24.11.2016, on the file of the first respondent and to quash the same as illegal and to direct the second respondent to accept the personal bond to be executed by the Petitioner in lieu of security.

Prayer in W.P.No.24851 of 2016: Writ Petition filed under Article 226 of the Constitution of India for issuance of a writ of Certiorarified Mandamus calling for the records in S.P.No.103/2016 in VAT AP No.257/2016, dated 24.11.2016, on the file of the first respondent and to quash the same as illegal and to direct the second respondent to accept the personal bond to be executed by the Petitioner in lieu of security.



For Petitioner : M/s.S.Karunakar
in all W.Ps

For Respondents : Mr.R.Karthikeyan
in all W.ps Addl.Govt.Pleader

C O M M O N O R D E R

These Writ Petitions have been filed for issuance of a Certiorarified Mandamus calling for the records in S.P.No.100/2016 in VAT AP No.254/2016, S.P.No.101/2016 in VAT AP No.255/2016, S.P.No.102/2016 in VAT AP No.256/2016 and S.P.No.103/2016 in VAT AP No.257/2016, dated 24.11.2016, on the file of the first respondent and to quash the same as illegal and to direct the second respondent to accept the personal bond to be executed by the Petitioner in lieu of security.

2. Heard the learned counsel on either side.

3. The case of the petitioner is that the Petitioner is a dealer in paints and an assessee on the file of the second respondent herein. He would further submit that based on the inspection conducted at the place of business by enforcement wing officials on 4.1.2016 and against the defects pointed out by them, the second respondent has passed a revised order vide his proceedings dated 09.08.2016. Aggrieved by the same, the petitioner has preferred the above appeals and since the said appeals did not evoke any response, the petitioner is before this Court with the relief stated supra.

4. The counsel for the respondents would submit that it is agreeable for the for first respondent to consider the appeals of the petitioner and pass orders thereon.

5. In view of the submission, the first respondent is directed to consider the appeals of the petitioner in S.P.No.100/2016 in VAT AP No.254/2016, S.P.No.101/2016 in VAT AP No.255/2016, S.P.No.102/2016 in VAT AP No.256/2016 and S.P.No.103/2016 in VAT AP No.257/2016, dated 24.11.2016, and to pass appropriate orders on the same on merits and in accordance with law, within a period of three months from the date on which a copy of this order is made ready, preferably on or before 15.3.2017. No costs.

6. With the above direction, the Writ petitions are disposed of. No costs.

Sd/-

Assistant Registrar(CO)

/True Copy/



To:

1.The Appellate Deputy Commissioner(CT) ,
Tirunelveli.

2.The Commercial Tax Officer,
Tenkasi

+4cc to Mr. S.Karunakar,Advocate SR.No 83441,83442,83443,83444.
+1cc to Special Public Proecuder SR.No 83588.

vsn

ms/12.01.2017/3p;8c

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