



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.02.2016

CORAM:

THE HONOURABLE MR.JUSTICE B.RAJENDRAN

W.P. (MD) Nos.3022 & 3023 of 2016

Tvl.M.S.P.M. Chandharan Agency,
Represented by its Partner C.Vinodhan

..Petitioner in both Wps.

Vs.

The Assistant Commissioner (CT),
Chokkikulam Assessment Circle,
Madurai.

..Respondent in both Wps.

PRAYER IN W.P.3022/2016: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to pass a revision order for the assessment year 2007-08 by giving effect to the order passed by the Appellate Deputy Commissioner (CT), Madurai (North) in VAT AP No.59/2012, dated 14.08.2014 within stipulated period, as may be fixed by this Court.

PRAYER IN W.P.3023/2016: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to pass a revision order for the assessment year 2008-09 by giving effect to the order passed by the Appellate Deputy Commissioner (CT), Madurai (North) in VAT AP No.60/2012, dated 14.08.2014 within stipulated period, as may be fixed by this Court.

For Petitioner	: Mr.S.Karunakar
(in both Wps.)	
For Respondents	: Mr.R.Karthikeyan
(in both Wps.)	Additional Government Pleader

COMMON ORDER

The writ petitions have been filed for issuance of a Writ of Mandamus, directing the respondent to pass a revision order for the assessment year 2007-08 and 2008-09 respectively, by giving effect to the order passed by the Appellate Deputy Commissioner (CT), Madurai (North) in VAT AP Nos.59 & 60/2012, respectively dated 14.08.2014.

2. In view of the order passed in the appeal by the Appellate Authority viz., the Appellate Deputy Commissioner (CT), Madurai (North) in Appeal Nos.59 & 60 of 2012 respectively, as early as on 14.08.2014, the petitioner now only seeks for a consequential order being passed by the authorities concerned. In spite of his representations, dated 18.07.2015 and, since no orders have been passed, the present writ petitions have been filed.

3. The learned counsel for the petitioner also brought to the notice of this Court that this Court, in similar circumstances, in a similar appeal, in W.P.(MD) Nos.3961 and 3962 of 2015 dated 23.03.2015, had disposed of the Writ Petitions, with a following direction. He also prays for a similar order to be passed.



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"Accordingly, the authority concerned is directed to pass a revision order, for the assessment year 2011-12 and 2012-13 respectively, by giving effect to the order passed by the Appellate Deputy Commissioner (CT), Madurai (South) in VAT AP Nos.72 & 73/2014, respectively dated 28.11.2014, as expeditiously as possible."

4. Following the same, this court directs the authority concerned to pass a revision order, for the assessment year 2007-08 and 2008-09 respectively, by giving effect to the order passed by the Appellate Deputy Commissioner (CT), Madurai (North) in VAT AP Nos.59 & 60 of 2012, respectively dated 14.08.2014, as expeditiously as possible.

Sd/-

Assistant Registrar(Records)

/True Copy/

Sub Assistant Registrar(CS)
Madurai Bench of Madras High Court,
Madurai-23.

To
The Assistant Commissioner (CT),
Chokkikulam Assessment Circle,
Maurai.

+2cc to M/s.S.Karunakaran, Advocate in SR.8238 & 8239
+1cc to the Special Government Pleader, in SR.8554

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11.02.2016

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