



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02.03.2017

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THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.(MD) Nos.3646 and 3647 of 2017

and

W.M.P(MD)Nos.2935 and 2936 of 2017

Tvl. Sattur Venkateshwara Paper Mills Private Limited,
represented by its Managing Director,
V.Venkataraman

No.174, Railway Feeder Road,
Sattur - 626 203.

Virudhunagar District.

... Petitioner in both W.Ps'

Vs.

- 1.The State of Tamil Nadu,
represented by its Secretary to Government,
Department of Commercial Taxes,
Fort st.George,
Chennai - 600 009.
- 2.The Commissioner of Commercial Taxes,
Second Floor, Ezhilagam, Chepauk,
Chennai - 600 005.
- 3.The Commercial Tax Officer,
Sattur, Virudhunagar District.
- 4.The Commercial Tax Officer Enforcement Wing-II,
C.T.Building, Sathaiyapuram,
Sivakasi, Virudhunagar District. .. Respondents in both W.Ps'

Prayer in W.P(MD)No.3646 of 2017: Writ Petition filed under Article 226 of the Constitution of India for issuance of a writ of Certiorarified Mandamus calling for the records relating to the impugned order passed by the third respondent in C.S.T.No.1075791/2014-15, dated 30.1.2017 received by the Petitioner on 2/2/2017) and to quash the same and to direct the third respondent to pass fresh orders after verification of the accounts of the Petitioner and after affording an opportunity of hearing to the Petitioner.

Prayer in W.P(MD)No.3647 of 2017: Writ Petition filed under Article 226 of the Constitution of India for issuance of a writ of Certiorarified Mandamus calling for the records relating to the impugned order passed by the third respondent in TIN



No.33675783930/2014-15, dated 30.1.2017 (received by the Petitioner on 2/2/2017) and to quash the same and to direct the third respondent to pass fresh orders after verification of the accounts of the Petitioner and after affording an opportunity of hearing to the Petitioner.

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For Petitioner : M/s.M.Md.Ibrahim Ali
in both W.Ps'

For Respondents : Mr.R.Karthikeyan
in both W.Ps' Addl.Govt.Pleader

COMMON ORDER

These Writ Petitions have been filed, seeking for issuance of a writ of Certiorarified Mandamus calling for the records relating to the impugned orders passed by the third respondent in C.S.T.No.1075791/2014-15, dated 30.1.2017 and TIN No.33675783930/2014-15, dated 30.1.2017 (received by the Petitioner on 2/2/2017) and to quash the same and to direct the third respondent to pass fresh orders after verification of the accounts of the Petitioner and after affording an opportunity of hearing to the Petitioner.

2.Mr.R.Karthikeyan, learned Addl.Govt.Pleader takes notice for the respondents. By consent of both parties, the Writ Petitions itself are taken up for final disposal at the admission stage itself.

3.When the matters are taken up for hearing, the learned counsel for the Petitioner submitted before this Court that he is ready and willing to pay 10% of the tax demanded for the assessment year 2014-15 under the CST Act and TNVAT Act, as per the orders impugned herein within a period of three weeks from the date of receipt of a copy of the order and undertaking affidavits in this regard has also been filed before this Court.

4.In view of the above, the Petitioner in both W.Ps are directed to deposit 10% of the tax demanded for the assessment year 2014-15 under the CST Act and TNVAT Act, as per the orders impugned herein within a period of three weeks from the date of receipt of a copy of this order. On such undertaking, the orders impugned herein are set aside and the matters are remitted back to the authorities concerned for considering the matters afresh. On such deposit, the authorities concerned is directed to take the matter on file and permit the Petitioner herein to file objection, if any and to give a personal hearing to the parties concerned on 4.4.2017 and pass fresh orders in accordance with law. Since the Petitioner failed to appear for personal hearing and has not filed any objection, then it is open to the respondents to pass orders afresh based on the available records in accordance



with law and thereafter, the Petitioner shall not be given any opportunity of hearing.

5. With the above directions and observations, the Writ Petitions are disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar (RTI)

/True copy/

Sub Assistant Registrar

To:

1. The Secretary to Government,
Department of Commercial Taxes,
Fort St. George,
Chennai - 600 009.

2. The Commissioner of Commercial Taxes,
Second Floor, Ezhilagam, Chempauk,
Chennai - 600 005.

3. The Commercial Tax Officer,
Sattur, Virudhunagar District.

4. The Commercial Tax Officer Enforcement Wing-II,
C.T. Building, Sathaiyapuram,
Sivakasi, Virudhunagar District.

+2cc to Mr. Mohamed Ibrahim Ali, Advocate Sr.No.12150

vsn

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and
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