



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.11.2018

CORAM :

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WP (MD) Nos.3850 to 3857 of 2018

and

WMP (MD) No.4006 to 4013 of 2018

in WP (MD) No.3850 of 2018 :

M/s.Priya Packing,  
Rep.by its Proprietor Jose A Kalliath,  
1-6-334, Dindigul Main Road,  
Batlagundu.

... Petitioner  
(in all cases)

Vs.

The Commercial Tax Officer,  
Nilakottai Assessment Circle,  
Nilakottai.

... Respondent  
(in all cases)

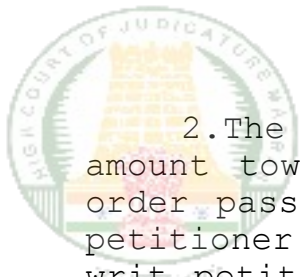
Common Prayer : These Writ Petitions is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records in TIN 33305301413/2007-08,2009-10,2008-09,2010-11,2011-12,2012-13,2013-14 and 2014-15 dated 26.05.2017 issued by the respondent and quash the same in respect of levy of purchase tax under Section 12 of the Tamil Nadu Value Added Tax Act, 2006 on the purchase turnover of timber effected from unregistered dealers as without jurisdiction, arbitrary, illegal and against the principles of natural justice.

For Petitioner in all cases : Mr.S.Karunakar

For Respondent in all cases : Mr.Aayiram K.Selvakumar  
Additional Government Pleader

## COMMON ORDER

The learned counsel appearing for the writ petitioner seeks leave to withdraw these writ petitions with liberty to move the appellate authority. He has made an endorsement to that effect. Leave granted. If such an appeal is filed within a period of three weeks from the date of receipt of a copy of this order, the appellate authority shall entertain the same without reference to



2.The petitioner has already remitted 10% of the disputed tax amount towards compliance of the condition imposed in the interim order passed by this Court. Therefore, for filing an appeal, the petitioner will have to pay 15% of the disputed tax amount. These writ petitions are dismissed with liberty. Registry shall return the impugned orders in original. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/  
Assistant Registrar(RTI)

/True copy/

Sub Assistant Registrar(CS-III)

To

The Commercial Tax Officer,  
Nilakottai Assessment Circle,  
Nilakottai.

+1cc to Mr.S.KARUNAKAR, Advocate, SR.No.97537  
+1cc to M/s.Special Government Pleader,SR.No.97764

WP (MD) Nos.3850 to 3857 of 2018  
and  
WMP (MD) No.4006 to 4013 of 2018  
28.11.2018

SKM  
KK/SV/SAR-3/29.11.2018/2P-4C