IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.01.2019

CORAM

THE HON'BLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.Nos.1075, 1064, 1072, 1076, 1079 & 1082 of 2019
and
W.M.P.Nos.1194,1197, 1199, 1202, 1205, 1206, 1207, 1209, 1211, 1212, 1214, & 1216 of 2019

Tvl.Parle Biscuits Pvt.Ltd.,
rep. by its Authorised Signatory
Marappa Venkata Sainath Reddy,
No.4/1030, Balaji complex,
Thodethapalli Village Road,
Perandapalli Post,
Hosur. ...Petitioner in all the W.Ps.

vs.

1. The Assistant commissioner (ST)
Hosur (North),
Hosur,
Dharmapuri District.

2. The Appellate Deputy Commissioner (ST)
Salem. ... Respondents in all the W.Ps.

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records in TIN No.33743320819/2011-12, TIN No.33743320819/2014-15, TIN No.33743320819/2015-16, TIN No.33743320819/2016-17, TIN No.33743320819/2012-13, TIN No.33743320819/2013-14 respectively dated 29.12.2017 on the file of the 1st respondent and quash the same as contrary to law and direct the 1st respondent to pass orders in accordance with the TNVAT Act.

For Petitioner in all the W.Ps. : Mr.A.Thiagarajan, Senior Counsel for Mr.S.Karunakar

For Respondents in all the W.Ps. : Mr.V.Haribabu Additional Government Pleader(T)

COMMON ORDER

These writ petitions are filed challenging the orders of assessment dated 29.12.2017 passed in respect of the assessment years 2011-12 to 2016-17.

2. Heard the learned senior counsel appearing for the petitioner and the learned Additional Government Pleader, who took notice for the respondents.

3. It is seen that challenging the very same assessment orders, the petitioner presented appeal before the 2nd respondent on 14.02.2018, said to be within time. It is further seen that the petitioner in each appeal has made some deposit. However, the Appellate Authority, through communication dated 15.05.2018, returned the appeal papers on the reason that in each appeal, the appellant has deposited the amount lesser than the amount required to be deposited while filing the appeal. Therefore, the Appellate Authority called upon the petitioner to represent the appeal by rectifying the mistake within ten days. Without representing the appeal by rectifying the mistake, namely by depositing the balance amount, the petitioner has filed the present writ petitions, that too, after a period of nearly six months from the date of the said communication issued by the appellate authority. In the above stated facts and circumstances, this Court is not inclined to entertain these writ petitions challenging the impugned orders of assessment as the Appellate Authority has only returned the papers for compliance and not rejected the appeal itself. In all fairness, the petitioner should have represented the appeal by complying with the requirement. Without doing so, the petitioner is not justified in approaching this Court and filing the present writ petition challenging the original order of assessment itself.

4. Learned senior counsel, at this juncture, submitted that if an opportunity is given to the petitioner, they would represent the appeal by repaying the balance amount required to be deposited along with appeal.

5. Considering the facts that the Appellate Authority has not decided the appeal on merits and has only returned the appeal papers for effecting the compliance as stated supra, this Court is of the view that instead of entertaining these writ petitions and keeping them pending, the petitioner can be directed to represent the appeal papers after effecting compliance so as to enable the Appellate Authority to dispose of

the appeal on merits and in accordance with law.

6. Accordingly, all these writ petitions are disposed of, without expressing any view on the merits of the assessment order or the grounds raised in the appeal, but only with the following directions.

a) The petitioner shall represent the appeal papers for each assessment year within a period of two weeks from the date of receipt of a copy of this order after making the balance deposit as required in the communication issued by the Appellate Authority dated 15.05.2018.

b) On receipt of such appeal papers, after effecting the compliance as directed supra, the Appellate Authority shall consider the appeals and pass orders on the same on merits in accordance with law within a period of eight weeks thereafter.

No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vsi

To

1. The Assistant commissioner (ST)
   Hosur (North),
   Hosur, Dharmapuri District.

2. The Appellate Deputy Commissioner (ST)
   Salem.

+6cc to Mr.S.Karunakar, Advocate, S.R.No.3133
+1cc to the Special Government Pleader, S.R.No.3518 & 4284

W.P.Nos.1075, 1064, 1072, 1076, 1079 & 1082 of 2019

GJII(CO)
CS/11/02/2019