



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.07.2019

CORAM:

THE HON'BLE MR.JUSTICE M.S.RAMESH

W.P.Nos.9459, 9460 & 9461 of 2011 &
M.P.Nos.1, 1,1, 2,2,& 2 of 2011

M/s.Jayabalaji Dyeing
rep. By its Prop. E.A.Murugesan
24, Vairapalayam Road,
Bhavani Main Road,
Erode.

.. Petitioner in all WPs

Vs.

The Assistant Commissioner (CT),
Chithode Assessment Circle,
Erode.

.. Respondent in all WPs

Prayer in W.P.No.9459 of 2011: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari calling for the records of the respondent in his proceedings in TIN No.33243061619/07-08 dated 09.02.2011 and quash the same as illegal.

Prayer in W.P.No.9460 of 2011: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari calling for the records of the respondent in his proceedings in TIN No.33243061619/08-09 dated 09.02.2011 and quash the same as illegal.

Prayer in W.P.No.9461 of 2011: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari calling for the records of the respondent in his proceedings in TIN No.33243061619/06-07 dated 09.02.2011 and quash the same as illegal.

For Petitioner : M/s.S. Ramanathan
For Respondents : M/s. Dhanamadhuri
Government Advocate in all



COMMON ORDER

When the petitioner herein had earlier challenged the Assessment Order in the year 2002-03, this Court had disposed of the writ petition through an order dated 15.07.2016, granting liberty to the petitioner to file an appeal within a period of 30 days. Since similar grounds have been raised in the present writ petitions also for the Assessment Years 2006-07, 2007-08 and 2008-09 under the provisions of Tamil Nadu Value Added Tax Act, 2006, it would be appropriate to grant liberty to the petitioner to file appeal against the order impugned in the present writ petitions.

2. Accordingly, these writ petitions are disposed of by granting liberty to the petitioner file appeals before the appellate authority within a period of 30 days forthwith from the date of receipt of a copy of this order. The appellate authority shall thereafter entertain the appeals without any reference to the period of limitation in filing the appeals. These writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

s/d-
Assistant Registrar (CS VI)

True Copy

Sub-Assistant Registrar

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To

1. The Assistant Commissioner (CT),
Chithode Assessment Circle,
Erode.

2. The Sub Assistant Registrar
Current Section, High Court, Madras 104.
(Original order copy return to the Petitioner)

+1 CC to Govt. Pleader sr 62043.
+1 CC to Mr.S.Ramanathan, Advocate sr 61017.

W.P.Nos.9459, 9460 & 9461 of 2011 &
M.P.Nos.1, 1,1, 2,2,& 2 of 2011

RR (CO)
SP (16/08/2019)