IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 29.03.2019

CORAM
THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

Writ Petition No.8672 of 2019
& W.M.P.Nos.9212 & 9216 of 2019

M/s. Sri Ranga Jewellers,
Rep. by its Proprietrix, P.S.R.Sathiyamoorthy,
No.31 Rajaji Street, Panruti Town,
Cuddalore District 607 106 .. Petitioner

vs.

1. The Appellate Deputy Commissioner
(Commercial Taxes),
Manjakuppam,
Cuddalore 607 001

2. The Assistant Commissioner (State Tax),
Panruti Town,
Cuddalore District 607 106 .. Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the 1st respondent in Na.Ka.Aa.No.802 /2018 dated 10/12/2018 and quash the same and consequently direct the 1st respondent set aside the order passed by the 2nd respondent in TIN 33884480765 /2016 -17 dated 01/06/2018.

For Petitioner : Mr. K.Dhananjayan

For Respondents : Ms. G.Dhanamadhri

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O R D E R

This writ petition is dismissed in limini.

2. The writ petitioner has filed W.P.No.24398 of 2018 with the following prayer:-

'Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent in TIN 33884480765/2016-17 dated 01.06.2018 and consequential letter dated 31.08.2018 in Na.Ka.A3/877/2018 and quash the same as contrary to the mandatory provisions of the Tamil Nadu Value Added Tax, 2006, apart from being in violation of principles of natural justice.'

3. The said writ petition has been disposed of specifically noting that there was no cooperation or compliance by the petitioner prior to completion of assessment and granting liberty to the petitioner to file a statutory Appeal before the appellate authority within a period of two weeks from the date of receipt of a copy of the order. In fact, the learned Single Judge has also graciously directed the Appellate Authority to take the appeal up for adjudication without reference to limitation.

4. Thereafter, the writ petitioner is seen to have filed Writ Petition No.825 of 2019 with the following prayer:-

> 'Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to call for the records on the file of the first respondent in Na.Ka.Aa.No.802/2018, dated 10.12.2018 and quash the same and consequently, set aside the order passed by the second respondent in TIN 33884480765/2016-17, dated 01.06.2018.'

This writ petition has been withdrawn by the petitioner.

5. Now, the present writ petition is filed by the petitioner with the following prayer:-

> 'Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the 1st respondent in Na.Ka.Aa.No.802 / 2018 dated 10/12/2018 and quash the same and consequently direct the 1st respondent set aside the order passed by the 2nd respondent in TIN 33884480765 / 2016 -17 dated 01/06/2018'.

6. The petitioner has been repeatedly approaching this Court seeking relief as against the same proceedings dated 01.06.2018, which is impermissible in law.

7. Despite the Court bringing the above to the notice of the petitioner on 28.03.2019, when the petitioner sought an adjournment to take instructions on withdrawal of the writ petition, today when the matter is posted under the caption 'for withdrawal', the learned counsel for the petitioner insists on arguing the matter. This is not appreciated in the facts and circumstances of the case as noted in the earlier paragraph.

8. This writ petition is dismissed, upon imposition of costs of a amount of Rs.5,000/- (Rupees five thousand only)

payable to the 'Tamil Nadu State Legal Services Authority' within a period of two weeks from today. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

srk

To

1.The Appellate Deputy Commissioner
(Commercial Taxes),
Manjakuppam,
Cuddalore 607 001

2. The Assistant Commissioner (State Tax),
Panruti Town,
Cuddalore District 607 106

3. The Member Secretary,
Tamil Nadu Legal Services Authority,
High Court, Madras - 104.

+1cc to the Spl.Government Pleader (Taxes), S.R.No.30902
+1cc to Mr.K.Dhananjayan, Advocate, S.R.No.30918

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PPA(CO)

RRS(03/04/2019)