IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.06.2019

Coram

THE HONOURABLE MR. JUSTICE M.SUNDAR

W.P.Nos.18040 and 18067 of 2019
and
W.M.P.Nos.17453, 17456, 17458 and 17459 of 2019

M/s.Thirumalai Chemicals Ltd.
Rep. by its Manager-Accounts
R.Nageswaran ... Petitioner in both W.Ps

vs.

1.The Assistant Commissioner (ST)
Ranipet (SIPCOT)
Ranipet
Vellore District.

2.The Appellate Deputy Commissioner (ST)
Vellore
Vellore District.

.. Respondents in both W.Ps.

Prayer:Writ Petitions filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of 1st respondent in its impugned proceedings made in Na.Ka.A3/604/2019 dated 08.06.2019 quash the same as illegal and arbitrary and further direct the 2nd respondent herein to dispose of the appeal filed in AP Nos.83 and 84/2019 relating the assessment years 2013-14 and 2014-15 under TNVAT Act, 2006 as expeditiously as possible or alternatively direct the 2nd respondent herein to dispose of the Stay Petition filed by the petitioner relating to the assessment years 2013-14 and 2014-15 and pass such further or other orders as may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner : Mr.S.Rajasekar
(In both W.Ps)

For Respondents : Ms.G.Dhanamadhri
(In both W.Ps) Government Advocate

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COMMON ORDER

This common order will govern both these writ petitions.

2. Mr.S.Rajasekar, learned counsel on record for writ petitioner in both these writ petitions is before this Court. Ms.G.Dhanamadhri, learned Government Advocate accepts notice on behalf of both the official respondents in both these writ petitions. To be noted, there are two respondents in each of the writ petitions and both the respondents are official respondents.

3. This Court is informed that the central theme/core issue in both these writ petitions is the same and only the Assessment Years are different. The two Assessment Years are 2013-14 and 2014-15. Obviously, the numerical values are also different.

4. It is submitted by learned counsel for writ petitioner that writ petitioner, which is a company, i.e., a juristic person is a manufacturer of Malic Acid, Fumaric Acid and other related products. Writ petitioner is an assessee on the file of the first respondent under 'Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)' ('TNVAT Act' for brevity).

5. Suffice to say that post verification, Revised Assessment Orders were passed under Section 27 of TNVAT Act and the same were carried in appeals to the Appellate Authority (to be noted, second respondent in these writ petitions is the Appellate Authority) under Section 51 of TNVAT Act. While the appeals, assailing the Revised Assessment Orders under Section 27 of TNVAT Act are pending, a notice was issued by the first respondent and this notice is dated 08.06.2019. Vide this notice, writ petitioner was called upon to pay tax and penalty in accordance with the Revised Assessment Orders, which are under challenge before the Appellate Authority. Under pain of such a demand, which has been captioned as 'இறுதி அறிவிப்பு' (Final Notice), writ petitioner moved stay petitions on 12.06.2019, in pending appeals, before the Appellate Authority i.e., second respondent in these instant writ petitions.

6. Under such circumstances, instant writ petitions have been filed inter-alia assailing the aforesaid demand.

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7. Notwithstanding this position, in the hearing today, learned counsel for writ petitioner abridged/restricted the prayer and submitted that writ petitioner would be satisfied, if there is a direction to the second respondent Appellate Authority to dispose of the aforesaid stay petitions dated 12.06.2019, expeditiously, within a time frame in accordance with law.

8. Learned Revenue Counsel, who accepted notice on behalf of both the respondents submitted that writ petitioner has to do the needful for processing and numbering the stay petitions. Writ petitioner undertakes to co-operate with the office of the second respondent Appellate Authority to do the needful and have the stay petitions numbered.

9. In the light of the narrative thus far, these writ petitions are disposed of with a direction to the second respondent Appellate Authority to dispose of (in accordance with law) the stay petitions dated 12.06.2019 filed by writ petitioner in Appeal Nos.83 and 94 of 2019, now pending on the file of the second respondent, within three weeks from today i.e., on or before 17.07.2019.

10. Both the writ petitions are disposed of with a direction as set out supra. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

To

1.The Assistant Commissioner (ST)
Ranipet (SIPCOT)
Ranipet
Vellore District.

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2.The Appellate Deputy Commissioner (ST)
Vellore
Vellore District.

+2cc to Mr.R.Hemalatha, Advocate Sr.53055
+1cc to the Government Pleader Sr.53624

mr[co]
srg 28/06/2019

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