



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.08.2019

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THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P(MD)Nos.9638 & 9639 of 2016

and

W.M.P(MD)Nos.7670 & 7672 of 2016

M/s.Sri Balaji Traders,
Rep. by its Proprietor - U.S.Sanjeevi,
No.109/D7/1, Sankaralinga Moopnar Street,
Samusigapuram,
Chatrapatti,
Rajapalayam - 626 102,
Virudhunagar District

... Petitioner in both W.Ps'

Vs.

The Commercial Tax Officer - 1,
Rajapalayam,
Virudhunagar District.

... Respondent in both W.Ps'

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari, calling for the records on the file of the respondent in its impugned proceedings made in TIN Nos.33366041975/2009-10 and 2011-12 dated 31.03.2016 quash the same.

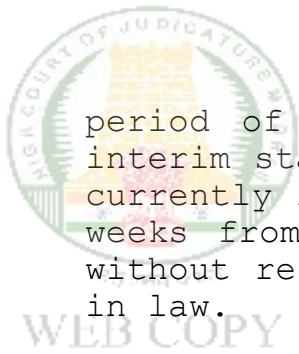
For Petitioner : Mr.S.Karunakar
(in both W.Ps') for Ms.R.Hemalatha

For Respondents : Mr.R.Murugan,
(in both W.Ps') Additional Government Pleader.

COMMON ORDER

These Writ Petitions challenge orders of assessment in respect of the periods 2009-10 and 2011-12, both dated 31.03.2016 passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

2.Admittedly, in this case, though the petitioner has received pre-revision notice, dated 01.12.2015 it has not bothered to respond. In such a situation, I see no reason to entertain these Writ Petitions. However, the petitioner is permitted to file appeals challenging the orders of assessment, if it so desires, within a



period of two weeks from today. This is for the reason that an interim stay has been granted by this Court on 25.05.2016, which is currently in force. The appeals, if filed, within a period of three weeks from today, shall be entertained by the Appellate Authority without reference to limitation, if they are otherwise maintainable in law.

3. These Writ Petitions are disposed of in the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

Sub Assistant Registrar (CS)

To

The Commercial Tax Officer - 1,
Rajapalayam,
Virudhunagar District.

+1 CC to M/s.SPL GP (SR-81172[F] dated 09/08/2019)

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ps

JMN(10.09.2019) 2P : 3C