

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.10.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. Nos. 33911 to 33915 of 2015

and

M.P. Nos. 1,1,1,1,1,2,2,2,2 and 2 of 2015

W.P. No. 33911 of 2015 :-

Fathima Store

Rep. by its Proprietor

R.Thiyagarajan

Previously at No.7, Perambai Main Road

Paris Nagar, Moolakulam

Puducherry - 605 010

Now at No.46

Saniyasikuppam Whirlpool Road

Thirubuvanai, Puducherry - 605 107. ... Petitioner

-vs-

1. Deputy Commercial Tax Officer

Tharagambadi Commercial Taxes Check Post

Tharangambadi - 609 309.

2. Deputy Commercial Tax Officer

Pennalyar Bridge Check Post

Cuddalore - 607 001. ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Second Respondent in Form No. 041 Goods Detention Notice No.2045 dated 16.10.2015 and quash the same as being without jurisdiction and authority of law.

For Petitioner : Mr. R.Senniappan

For Respondents: Mrs. G.Dhanamadhiri
Government Advocate

W.P. No. 33912 of 2015 :-

Fathima Store
Rep. by its Proprietor
R.Thiyagarajan
Previously at No.7, Perambai Main Road
Paris Nagar, Moolakulam
Puducherry - 605 010
Now at No.46
Saniyasikuppam Whirlpool Road
Thirubuvanai, Puducherry - 605 107. ... Petitioner

-vs-

1. Deputy Commercial Tax Officer
Tharagambadi Commercial Taxes Check Post
Tharangambadi - 609 309.
2. Deputy Commercial Tax Officer
Pennalyar Bridge Check Post
Cuddalore - 607 001. ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Second Respondent in Form No. 041 Goods Detention Notice No.2043 dated 16.10.2015 and quash the same as being without jurisdiction and authority of law.

For Petitioner : Mr. R.Senniappan

For Respondents: Mrs. G.Dhanamadhiri
Government Advocate

W.P. No. 33913 of 2015 :-

Fathima Store
Rep. by its Proprietor
R.Thiyagarajan
Previously at No.7, Perambai Main Road
Paris Nagar, Moolakulam
Puducherry - 605 010
Now at No.46
Saniyasikuppam Whirlpool Road
Thirubuvanai, Puducherry - 605 107. ... Petitioner

-vs-

1. Deputy Commercial Tax Officer
Tharagambadi Commercial Taxes Check Post
Tharangambadi - 609 309.

2. Deputy Commercial Tax Officer
Pennalyar Bridge Check Post
Cuddalore - 607 001.

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Second Respondent in Form No. 041 Goods Detention Notice No.2041 dated 16.10.2015 and quash the same as being without jurisdiction and authority of law.

For Petitioner : Mr. R.Senniappan

For Respondents: Mrs. G.Dhanamadhiri
Government Advocate

W.P. No. 33914 of 2015 :-

Fathima Store
Rep. by its Proprietor
R.Thiyagarajan
Previously at No.7, Perambai Main Road
Paris Nagar, Moolakulam
Puducherry - 605 010
Now at No.46
Saniyasikuppam Whirlpool Road
Thirubuvanai, Puducherry - 605 107.

... Petitioner

-vs-

1. Deputy Commercial Tax Officer
Tharagambadi Commercial Taxes Check Post
Tharangambadi - 609 309.

2. Deputy Commercial Tax Officer
Pennalyar Bridge Check Post
Cuddalore - 607 001.

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Second Respondent in Form No. 041 Goods Detention Notice No.2044 dated 16.10.2015 and quash the same as being without jurisdiction and authority of law.

For Petitioner : Mr. R.Senniappan

For Respondents: Mrs. G.Dhanamadhiri
Government Advocate

W.P. No. 33915 of 2015 :-

Fathima Store
Rep. by its Proprietor
R.Thiyagarajan
Previously at No.7, Perambai Main Road
Paris Nagar, Moolakulam
Puducherry - 605 010
Now at No.46
Saniyasikuppam Whirlpool Road
Thirubuvanai, Puducherry - 605 107. ... Petitioner

-vs-

1. Deputy Commercial Tax Officer
Tharagambadi Commercial Taxes Check Post
Tharangambadi - 609 309.

2. Deputy Commercial Tax Officer
Pennalyar Bridge Check Post
Cuddalore - 607 001. ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Second Respondent in Form No. 041 Goods Detention Notice No.2042 dated 16.10.2015 and quash the same as being without jurisdiction and authority of law.

For Petitioner : Mr. R.Senniappan

For Respondents: Mrs. G.Dhanamadhiri
Government Advocate

C O M M O N O R D E R

(through video conference)

Heard Mr. R.Senniappan, Learned Counsel for the Petitioner and Mrs. G.Dhana Madhiri, Learned Government Advocate (Taxes) for the Respondents, and perused the materials placed on record, apart from the pleadings of the parties.

2. These Writ Petitions had been filed challenging Goods Detention Notices Nos. 2041 to 2045 dated 16.10.2015 issued by the Second Respondent under the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as 'the TNVAT Act' for short)

3. Learned Counsel for the Petitioner submits that since the Petitioner had not been served with any compounding orders in furtherance to which the impugned orders have been passed, the Petitioner was not able to resort to the statutory remedy to impeach the aforesaid compounding orders passed by the Second Respondent.

4. Learned Government Advocate (Taxes) appearing for the Respondents has furnished copies of the compounding orders dated 16.10.2015 as required and has also sent copies of those orders through e-mail dated 13.10.2020, which are placed on record.

5. In view of the subsequent events, Learned Counsel for the Petitioner seeks permission of this Court to withdraw these Writ Petitions with liberty to impeach the compounding orders dated 16.10.2015 under Section 54 of the TNVAT Act before the concerned authority. He has filed a memo dated 13.10.2020 through e-mail, which is placed on record.

6. Accordingly, these Writ Petitions are dismissed as withdrawn granting such liberty. It is made clear that for the purpose of reckoning limitation for availing the aforesaid remedy, the compounding order dated 16.10.2015 shall be treated as having been delivered to the Petitioner today (13.10.2020). Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

1. Deputy Commercial Tax Officer,
Tharagambadi Commercial Taxes Check Post,
Tharangambadi - 609 309.

2. Deputy Commercial Tax Officer,
Pennalyar Bridge Check Post,
Cuddalore - 607 001.

3. The Section Officer,
VR Section,
High Court, Madras.

+1cc to the Special Government Pleader Sr.34142

W.P. Nos. 33911 to 33915 of 2015

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srg 04/11/2020