

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.09.2020

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P. No.12207 of 2020
and
WMP. No.14955 of 2020

Tvl.Sri Vignesh Electronics
Rep. by its Proprietor S.Rajendran
237, Mysore Trunk Road
Sathyamangalam – 638401. .. Petitioner

Vs.

The State Tax Officer
Sathyamangalam Assessment Circle
Sathyamangalam. .. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying
Writ of Certiorari to call for records in the files of the respondent in
TIN.33332982078/2012-13 dated 10.02.2020 and quash the same as being
without jurisdiction and authority of law and issue such further writ order or
direction as this Court may deem fit and proper in the facts and circumstances of
the case.

For Petitioner : Mr.R.Senniappan

For Respondent : Ms.G.Dhanamadhiri,
Government Advocate

ORDER

Ms.G.Dhanamadhri, learned Government Advocate accepts notice for the respondent and armed with instructions to proceed in the matter. By consent of both learned counsel, this Writ Petition is taken up for final disposal even at the stage of admission.

2. Both learned counsel would state that assessments of this very assessee involving identical issues, as in the order impugned before me now, were subject matter of challenge in W.P.No.11405 of 2020, and by order dated 26.08.2020 , I have passed the following order:

When the matter is taken up for hearing, Mr.Senniappan, learned counsel for the petitioner requests that the petitioner be permitted to file an appeal, since questions of fact are involved in the matter and also for the reason that the petitioner has not responded to the pre-assessment notices or notices for personal hearing issued.

2. Liberty sought is granted and the petitioner is permitted to file appeal within a period of four (4) weeks from date of uploading of this order. If the appeal is filed within the time frame as stipulated aforesaid, then the same shall be received by the Registry of the Appellate Assistant Commissioner without reference to limitation but subject to all other statutory conditions including pre-deposit.

3. This writ petition is disposed in the above terms. Consequently, connected miscellaneous petition is closed. No costs.

3. Mr.Senniappan, learned counsel for the petitioner would fairly state that in the interests of consistency, the same order may be passed in the present matter as well, for which Ms.Dhanamadhiri expresses no objection.

4. In the light of the above, the order which is extracted above is taken to be passed in the present matter as well. This writ petition is disposed in the aforesaid terms. Consequently, connected miscellaneous petition is closed. No costs.

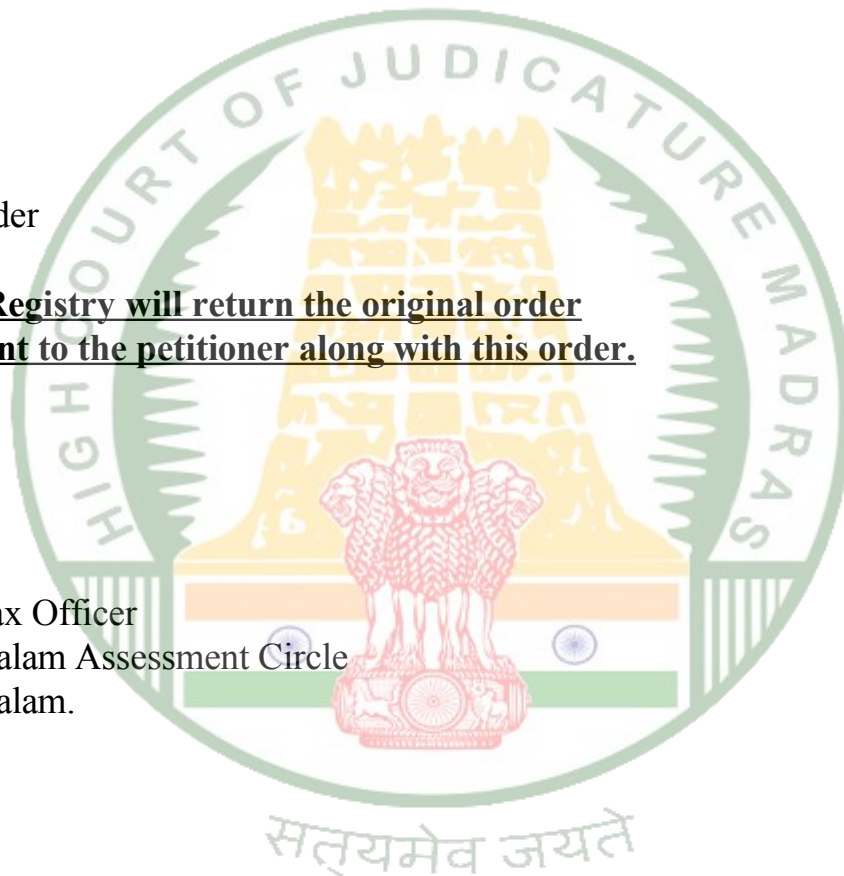
08.09.2020

SI
Index:Yes
Speaking order

Note: The Registry will return the original order of assessment to the petitioner along with this order.

To

The State Tax Officer
Sathyamangalam Assessment Circle
Sathyamangalam.



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Dr.ANITA SUMANTH, J.

sl



W.P. No.12207 of 2020
and
WMP. No.14955 of 2020

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08.09.2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.09.2020

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P. Nos.11405, 11434 & 12207 of 2020

and

WMP. Nos.13921, 11434 & 14955 of 2020

Tvl.Sri Vignesh Electronics
Rep. by its Proprietor S.Rajendran
237, Mysore Trunk Road
Sathyamangalam – 638401.

.. Petitioner in all WPs

Vs.

The State Tax Officer
Sathyamangalam Assessment Circle
Sathyamangalam.

.. Respondent in all WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying **Writ of Certiorari** to call for records in the files of the respondent in TIN.33332982078/2013-14 and TIN.33332982078/2014-15 and TIN.33332982078/2012-13 dated 10.02.2020 respectively and quash the same as being without jurisdiction and authority of law and issue such further writ order or direction as this Court may deem fit and proper in the facts and circumstances of the case.

(In all WPs)

For Petitioner : Mr.R.Senniappan

For Respondent : Ms.G.Dhanamadhri, Government Advocate

COMMON ORDER

These matters are listed for clarification today. When the writ petitions had come up for hearing on 26.08.2020, the writ petitions were closed in the following terms:

‘

2. Liberty sought is granted and the petitioner is permitted to file appeals within a period of four (4) weeks from date of uploading of this order. If the appeals are filed within the time frame as stipulated aforesaid, then the same shall be received by the Registry of the Appellate Assistant Commissioner without reference to limitation but subject to all other statutory conditions including pre-deposit.

3.’

2. Learned counsel for the petitioner has now filed a memo dated 11.09.2020 stating that he has been unable to receive back the original impugned order which is in the possession of the Registry, on account of the restrictions imposed in entering the High Court campus, due to Covid-19 pandemic.

3. In such circumstances, the petitioner is permitted to file the appeal in terms of order dated 26.08.2020 accompanied by a copy of the orders of assessment, duly attested as true copies by the learned counsel for the petitioner.

21.09.2020

ska/vs

Index:Yes/No

Speaking order/Non-speaking order

Note: Registry is directed to upload this order on 21.09.2020.

To

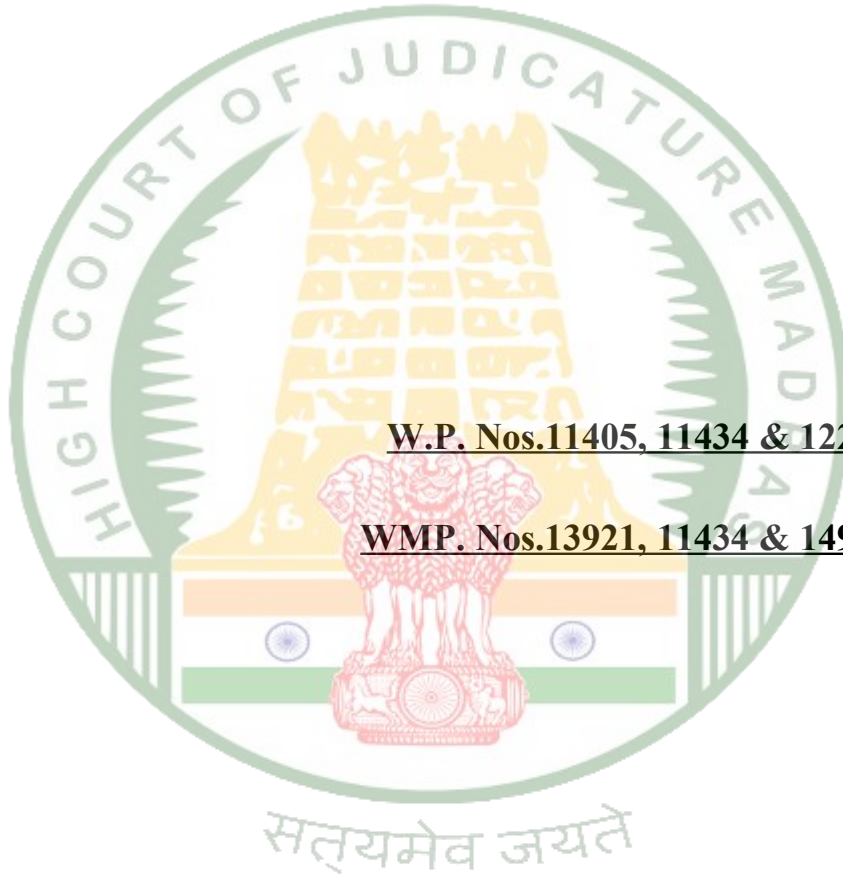
The State Tax Officer
Sathyamangalam Assessment Circle
Sathyamangalam.



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Dr.ANITA SUMANTH, J.

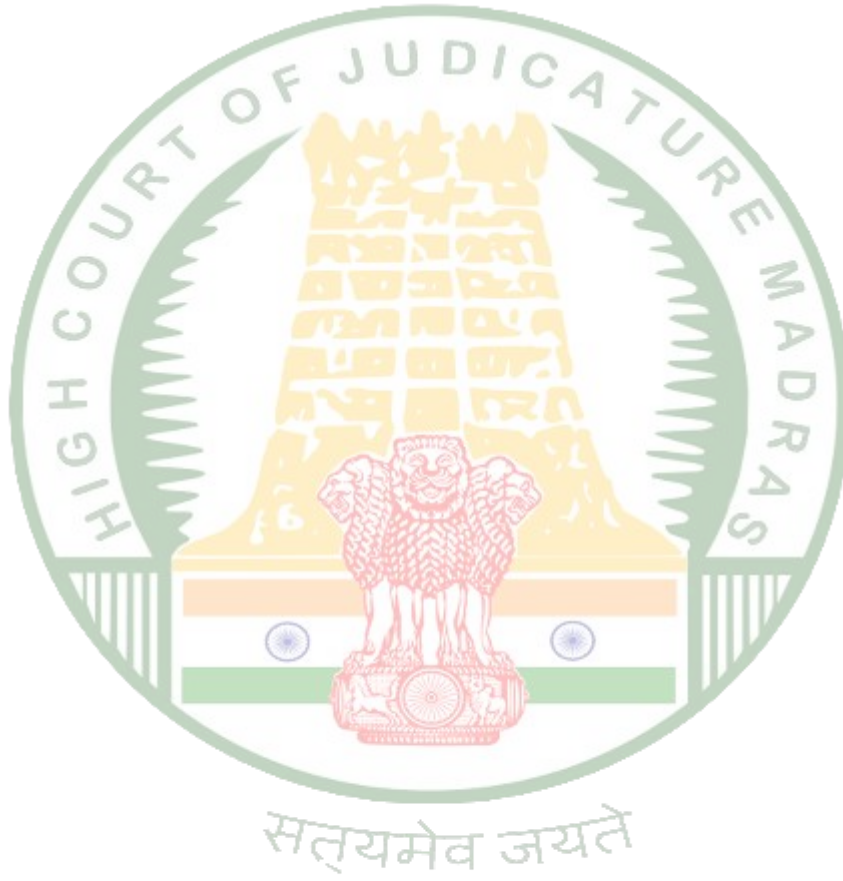
ska/vs



W.P. Nos.11405, 11434 & 12207 of 2020
and
WMP. Nos.13921, 11434 & 14955 of 2020

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21.09.2020



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