

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2020

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 7575 to 7577 of 2017
and

W.M.P. Nos. 8255 to 8257 of 2017

Tvl.Uma Shankar Traders,
Represented by its Partner,
P. Sundari,
119, Bhavani Road,
Erode - 638 004.

.... Petitioner in all W.Ps

Vs.

1. The Commercial Tax Officer,
Group-I, (Enforcement), (Central),
Chennai.
2. The Joint Commissioner (CT),
(Enforcement), Coimbatore.
3. The Assistant Commissioner (CT),
Chithode Assessment Circle,
Chithode, Erode District. Respondents in all W.Ps

Prayer in W.P. No. 7575 of 2017: Writ Petition is filed under Article 226 of the Constitution of India, Writ of Certiorari calling for the records on the files of the Third Respondent in VAT: 33303060034/2011-2012 dated 10.02.2017 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

Prayer in W.P. No. 7576 of 2017: Writ Petition is filed under Article 226 of the Constitution of India, Writ of Certiorari calling for the records on the files of the Third Respondent in VAT: 33303060034/2012-2013 dated 10.02.2017 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

Prayer in W.P. No. 7577 of 2017: Writ Petition is filed under

Article 226 of the Constitution of India, Writ of Certiorari calling for the records on the files of the Third Respondent in VAT: 33303060034/2013-2014 dated 10.02.2017 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr. R.Senniappan
(in all W.Ps)

For Respondents : Mr. A.N.R. Jayaprathap
(in all W.Ps) Government Advocate (Tax)

COMMON ORDER

The Petitioner has challenged three Assessment Orders dated 10.02.2017 for the Assessment Years 2011-2012, 2012-2013 & 2013-2014.

2. The learned counsel for the Petitioner submits that the issue has already been considered by the Coordinate Bench of this Court in W.P. Nos. 6807 to 6809 of 2015 and the orders are awaited.

3. The Petitioner has challenged the notice and has not filed any reply. In the light of the above, I am inclined to remit the case back to the Respondents to await for orders to be passed by the Coordinate Bench of this Court in W.P. Nos. 6807 to 6809 of 2015. It is needless to state that the Petitioner shall be heard before any orders are passed.

4. The present Writ Petitions and connected Writ Miscellaneous Petitions are closed accordingly. No costs.

Sd/-

सत्यमेव जयते
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

arb

To

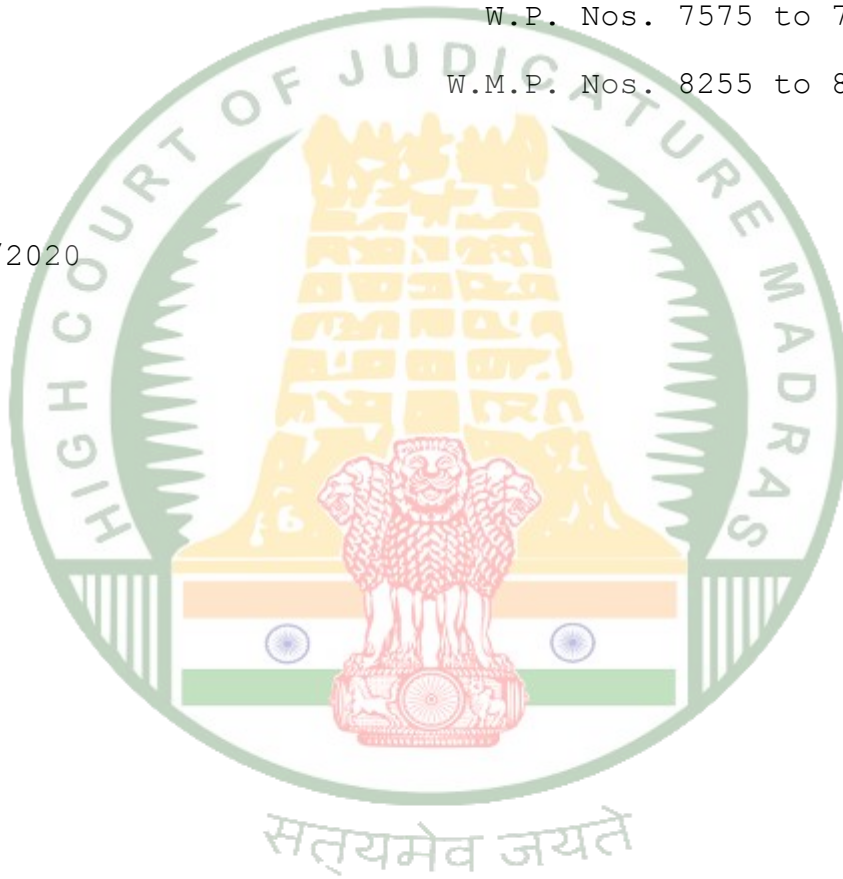
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3. The Assistant Commissioner (CT),
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Chithode, Erode District.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.16400
+1cc to Special Government Pleader, S.R.No.16931

W.P. Nos. 7575 to 7577 of 2017
and
W.M.P. Nos. 8255 to 8257 of 2017

LN (CO)
KKV/18/06/2020



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