BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 10.07.2020

CORAM :

THE HONOURABLE **MR.JUSTICE G.R.SWAMINATHAN**

W.P(MD).Nos.6599 and 6603 of 2020
and
W.M.P(MD).Nos.5949 and 5952 of 2020

R.Babu Ramesh ...Petitioner in both petitions

Vs.

1.The State Tax Officer,
Central Intelligence Wing-I,
Commercial Tax Department,
Dr.Thangaraj Salai,
Madurai 625 020.

2.The State Tax Officer,
Demand Collection Cell,
O/o., the Deputy Commissioner (ST) (Intelligence),
Dr.Thangaraj Salai,
Madurai 623 020. ... Respondents in both petitions

COMMON PRAYER : Writ Petitions filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, to call for the records calling for the records connected with Order Nos.GST No.33 AXLPB9448D1ZJ/2017-18, GST No.33 AXLPB9448D1ZJ/2018-19 dated 02.12.2019 passed by the first respondent and quash the same for having been passed in gross violation to the principles of natural justice and for being excessive and without the authority of law.

In both petitions
For Petitioner : Mr.N.Viswanathan
For Respondents : Mrs.J.Padmavathi Devi
Special Government Pleader

COMMON ORDER

Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondents. By their consent, these writ petitions are taken up for final disposal at the stage of admission itself.

2.The petitioner challenges the impugned orders dated 02.12.2019 passed by the first respondent. During the pendency of these writ petitions, it was suggested that the first respondent can revisit his own orders. Pursuant to the said hint dropped by this Court, the first respondent had revisited his earlier orders and passed a revised orders dated 03.07.2020.

3.The petitioner's counsel contends that the respondents had committed several irregularities and had also charged tax on tax. He had also raised a host of contentions in these writ petitions. Eventhough, I find them to be quite persuasive, I am of the view that the primary challenge raised by the writ petitioner has become infructuous in view of the passing of the revised orders. The petitioner has to train his guns only on the revised orders dated 03.07.2020. The said orders are appealable before the Appellate Deputy Commissioner of State Taxes (GST appeal), Madurai. The petitioner's counsel states that he will file such an appeal within one month. The Appellate authority is directed to meticulously consider all the grounds of appeals to be raised by the petitioner and dispose of the appeals within a period of two months thereafter.

4.With these directions and observations, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

rmk

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the Advocate/litigant concerned.

To

1.The State Tax Officer,
Central Intelligence Wing-I,
Commercial Tax Department,
Dr.Thangaraj Salai,Madurai 625 020.

2.The State Tax Officer,
Demand Collection Cell,
O/o., the Deputy Commissioner (ST) (Intelligence),
Dr.Thangaraj Salai,Madurai 623 020.

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SMA/17/07/2020/2P/3C