



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.12.2020

CORAM:

THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P. (MD)No.14797 of 2020

and

W.M.P. (MD) .No.12458 of 2020

(Through the Video Conferencing)

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M/s.Lakshmi Saravana Batham Agency,
Represented by its Proprietor J.Kannan ... Petitioner

Vs

1.The Appellate Deputy Commissioner (CT),
Tirunelveli, Tirunelveli District.

2.The Deputy Commercial Tax Officer-III,
Tuticorin-3,
Tuticorin District.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records on the file of the respondent in his proceedings in Na.Ka.No.A/894/2017, dated 04.09.2019 and quash the same as illegal.

For Petitioner : Mr.J.Jeyakumaran
For Respondents : Mrs.J.Padmavathi Devi
Special Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 04.09.2019 passed by the first respondent returning the appeal filed by the petitioner under Section 51 of the Tamil Nadu Value Added Tax Act, 2006, on the ground that the petitioner has not paid a sum of Rs.10,151/- towards the balance statutory deposit amount.

2. Heard Mr.J.Jeyakumaran, learned counsel for the petitioner and Mrs.J.Padmavathi Devi, learned Special Government Pleader for the respondents.

3. The second respondent has filed a counter affidavit before this Court and in Paragraph No.4 of the said counter, he has stated that the appeal filed by the petitioner was rejected by the first respondent on 04.09.2019 only on the ground that the petitioner has failed to deposit the balance amount of Rs.10151/- before the first respondent.



4. The learned counsel for the petitioner on instructions, would submit that the petitioner is now ready and willing to deposit the said sum of Rs.10,151/- (Rupees Ten Thousand One Hundred and Fifty One only) with the first respondent.

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5. Recording the same, the petitioner is directed to deposit a sum of Rs.10,151/- (Rupees Ten Thousand One Hundred and Fifty One only) with the first respondent within a period of one week from the date of receipt of a copy of this order. On such deposit being made, the first respondent shall number the appeal filed by the petitioner under Section 51 of the Tamil Nadu Value Added Tax Act, 2006 and entertain the same and pass final orders on merits and in accordance with law as expeditiously as possible.

6. With the aforesaid direction, the Writ Petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CRL.SIDE)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

tsg

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 Appellate Deputy Commissioner (CT),
Tirunelveli, Tirunelveli District.

2.The Deputy Commercial Tax Officer-III,
Tuticorin-3, Tuticorin District.

+1 cc to Mr.J.Jeyakumaran , Advocate SR.No.26440

+1 cc to The Special Government Pleader Sr.No.26398

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