BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 17.12.2020
CORAM:
THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE
W.P.(MD)Nos.18630, 18631& 18633 of 2020
and W.M.P.(MD) Nos.15586, 15587 & 15588 of 2020
(Through Video Conference)

Tvl.Sri Muruga Vilas Oil Mill,
Rep. by its Partner S.Shanmugarani,
No.12, Raja Lane,
Theni. ... Petitioner in all W.P.'s

Vs

The State Tax Officer,
Theni-I Assessment Circle,
Theni. ... Respondent in all W.P.'s

COMMON PRAYER: Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in TIN No.33235120983/2012-13, 2013-14 & 2014-15 respectively, dated 16.11.2020 and quash the same as illegal, un-sustainable and passed in complete violation of this Court's order dated 18.07.2019 passed in WP(MD)Nos.18751 and 18752 of 2015 and WP(MD)No.1879 of 2017.

For Petitioner : Mr.A.Chandrasekaran
For Respondents : Mrs.J.Padmavathi Devi,
Special Government Pleader

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COMMON ORDER

Since the issue involved in all the writ petitions are one and the same, they are disposed of by this common order.

2. Mrs.J.Padmavathi Devi, learned Special Government Pleader accepts notice for the respondents. By consent of both sides, this writ petition is taken up for final disposal at the stage of admission itself.

3. It is represented by the learned Special Government Pleader for the respondents that subsequent to the filing of the writ petitions, the assessment orders under challenge, have been revised on 01.12.2020, 02.12.2020 and 11.12.2020 respectively. The learned counsel for the petitioner also accepts the same. However, in respect of the assessment year 2014-15, he seeks liberty for the petitioner to prefer the statutory appeal, since one of the grounds raised in the writ petition viz. W.P.(MD) No.18633 of 2020, which pertains to the assessment year 2014-15 has not been answered.

4. In view of the submissions made by the learned counsel for the petitioner, writ petitions W.P.(MD) Nos.18630 & 18631 of 2020 are disposed of, as the prayer sought for by the petitioner has been achieved with regards to the Assessment Years 2012-13 & 2013-14, but insofar as the assessment year 2014-15 is concerned, which corresponds to W.P.(MD) No.18633 of 2020, the petitioner is granted liberty to challenge the revised assessment order dated 11.12.2020 along with the impugned order in W.P.(MD) No.18633 of 2020 dated 16.11.2020 before the Statutory Appellate authority.

5. With the aforesaid directions, these writ petitions stand disposed of. No costs. It is also made clear that since the petitioner intends to prefer the statutory appeal in WP.(MD) No.18633 of 2020, Registry is directed to return the original impugned order to the petitioner. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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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:

The State Tax Officer,
Theni-I Assessment Circle,
Theni.

Copy to: The Section Officer,
E.R (Writs),
Madurai Bench of Madras High Court,
Madurai.(2)

+1cc to Mr.A.Chandrasekaran, Advocate, SR.No.26118.
+1cc to the SPL Gp SR.No.26737.

Common Order made in
W.P.(MD)Nos.18630, 18631
& 18633 of 2020
17.12.2020

SSS(CO)
CS(08.01.2021) 2P 6C