

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.3816, 3822, 3824, 3826, 3829, 3832 & 3834 of 2021
and
WMP. Nos. 4375, 4366, 4372, 4387, 4377, 4384 & 4385 of 2021

Roca Bathroom Products Pvt. Ltd,
Represented by its Managing Director,
K.E.Ranganathan,
The Heritance, 41, Haddows Road,
Nungambakkam, Chennai 600 006. ..Petitioner in all Wps
Vs.

1.Assistant Commissioner (ST),
Harbour Assessment Circle,
Room No.325, Integrated Commercial
Taxes Building,
3rd Floor, Elephant Gate, Veppery,
Chennai - 600 003.

2.Assistant Commissioner (ST),
Esplanade Assessment Circle,
Angappa Naickent Street,
Chennai - 600 001.

3.Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005. ...Respondents in all Wps

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records relating to the impugned order passed by the 1st respondent in TIN:33620100485/2009-10 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16 respectively dated 18.12.2020 and the consequential recovery notice dated 08.02.2021 issued by the 1st Respondent, quash the same.

(In all WPs)

For Petitioner : Mr.Raghavan Ramabadran
For Respondents : Mr.Mohammed Shaffiq,
Special Government Pleader

C O M M O N O R D E R

Heard Mr.Raghavan Ramabadran, learned counsel for the petitioner and Mr.Mohammed Shaffiq, learned Special Government Pleader for the respondents.

2.The petitioner has filed a memo dated 26.02.2021 to the effect that it has filed statutory appeals challenging the impugned orders of assessment dated 18.12.2020 in respect of seven years i.e. 2009-10 to 2015-16, passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') before the first appellate authority along with applications for condonation of delay, the delay falling within the condonable period of 30 days. Inter alia, applications for stay have also been filed.

3. Learned counsel states that the writ petitions are thus not pursued. All writ petitions are dismissed as infructuous. Connected Miscellaneous petitions are also dismissed. No costs.

4. The applications for condonation of delay and for stay pending before the Appellate Authority will be considered and decided by the Appellate Authority. The aforesaid direction will be conveyed to appellate authority by the office of the learned SGP as the former is not arrayed as a respondent in the writ petitions.

5. The petitioner will appear before the appellate authority on Monday, the 8th of March, 2021 at 10.30 a.m. without expecting any further notice in this regard and the appellate authority, after hearing the petitioner will pass orders on the applications for condonation of delay and stay on or before 31.03.2021. Till such time, that is till 31.03.2021, there shall be no recovery. It is for the petitioner to ensure that defects/deficiencies, if any, in the appeals filed, are complied with so as to enable the hearing of the applications for condone delay and stay as aforesaid.

-s/d-

Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

vs/rkp

To

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• 7 copies to M/s. Lakshmikumaran, Advocate Sr.12603

AK(CO)
EU 2.3.2021



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