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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.12.2021

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.Nos.5611, 5613, 5615 & 5616 of 2020

(Through Video Conferencing)

M/s.Sri Rankanna Steels,
Represented by its Proprietor,
Mr.R.Prakash Babu,
Shop No.5, First Floor,
Door No.81,
New Vaidyanathan Street,
Tondiarpet, Chennai - 600 081 .... Petitioner in all W.Ps

Vs.

1.The Appellate Deputy Commissioner (CT)
Chennai (North),
3rd Floor, PAPJM Building Annex,
No.1, Greams Road,
Chennai - 600 006.

2.The State Tax Officer,
Tondiarpet Assessment Circle,
Nos.19 & 20, Kummalamman Koil Street,
Tondiarpet,
Chennai - 600 081. ... Respondents in all W.Ps

Common Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus, directing the first respondent to take appeal on file without insisting for the pre-deposit 25% on the disputed tax and take the appeal for final hearing within the time stipulated by this Hon'ble Court.

For Petitioner : No Appearance
(In all W.Ps)

For Respondents: Ms.Amirta Poonkodi Dinakaran
(In all W.Ps) Government Advocate

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COMMON ORDER

Though there is no representation on behalf of the petitioner, these writ petitions are taken up for final disposal.

2. Since the issue covered against the petitioner, these writ petitions are being disposed on merits based on the submissions of the learned Government Advocate for the respondents.

3. The petitioner had challenged the Assessment Orders dated 23.07.2019 for the Assessment Years 2013-2014 to 2016-2017. These Assessment Orders were challenged in a batch of writ petitions in W.P.Nos.29680, 29683, 29684 & 29687 of 2019 and were disposed by giving liberty to the petitioner to workout the remedy before the first respondent Appellate Deputy Commissioner (CT).

4. The petitioner had attempted to challenge the same on successfully before the Hon'ble Division Bench of this Court in W.A.Nos.38 to 41 of 2020. The Hon'ble Division Bench by its Order dated 27.01.2020 dismissed the writ appeals. The petitioner has thereafter filed an appeal before the first respondent Appellate Deputy Commissioner (CT). However, the petitioner failed to make mandatory pre-deposit as is contemplated under the provisions of the Tamil Nadu Value Added Tax Act, 2006.

5. The petitioner has now prayed for a Mandamus, to dispense with the mandatory requirements of pre-deposit under the Act contrary to law. The issue is squarely covered against the petitioner in the following two cases:-

(i) State of Haryana Vs Maruti Udyog Limited and others, (2000) 7 SCC 348.

(ii) Government of Andhra Pradesh and others Vs P.Laxmi Devi (Smt), (2008) 4 SCC 720.

6. The statutory requirements of pre-deposit cannot be dispensed with. There is no merits in the present writ petition. Therefore, these writ petitions are liable to be dismissed and are accordingly dismissed. However, while dismissing these writ petitions liberty is given to the petitioner to pay the aforesaid statutory minimum as is required under the provisions of the TNVAT Act, 2006 within a period of thirty days from the date of receipt of a copy of this order.

7. In case the petitioner fails to deposit the amount as is contemplated under the TNVAT Act, 2006, and as stated in the

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impugned defect memo issued by the Office of the first respondent, the appeal filed by the petitioner shall be treated as having been abandoned by the petitioner.

8. These Writ Petitions are dismissed with the above observations. No costs.

Sd/-

Deputy Registrar (CS)

//True Copy//

Sub Assistant Registrar

arb

To

1.The Appellate Deputy Commissioner (CT)
Chennai (North),
3rd Floor, PAPJM Building Annex,
No.1, Greams Road,
Chennai - 600 006.

2.The State Tax Officer,
Tondiarpet Assessment Circle,
Nos.19 & 20, Kummalamman Koil Street,
Tondiarpet, Chennai - 600 081.

+1cc to the Special Government Pleader(Taxes), S.R.No.69141

W.P.Nos.5611, 5613, 5615 & 5616 of 2020

RSI(CO)
GN(11/01/2022)

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