IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.13194, 12996, 12998, 13198 & 13202 of 2020
and
WMP. Nos.16085, 16323, 16327, 16084 & 16321 of 2020

M/s.Chitra Plastics,
Rep. by its Propreitrix,
Mrs.A.Lourdhumary,
No.37, Vinayagapuram,
State Bank Colony,
Rayapuram Extension,
Tiruppur - 641 601. … Petitioner in W.P. No.13194, 13198 & 13202 of 2020

M/s.Pioneer Plastics,
Rep. by its Proprietor,
Mr.C.Antohny Samy,
No.38/45, Vinayagapuram,
Rayapuram Extension,
Tiruppur - 641 601.
... Petitioner in W.P. Nos.12996 & 12998 of 2020

Vs.

The Assitant Commissioner (ST),
Tiruppur Central - II Circle,
Tiruppur - 641 601. … Respondent in all WPs

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorari to call for the records of the respondent in TIN GST No.2463078/2003-04, TIN GST No.2461948/2002-03, TIN GST No.2461948/2003-04, TIN GST No.2460348/2002-03 and TIN GST No.2463078/2004-05 and quash the impugned order dated 05.08.2020.

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For Petitioner : Mrs.Hema Muralikrishnan in the all Wps

For Respondent : Mrs.G.Dhanamadhri, Government Advocate in the all Wps

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C O M M O N   O R D E R

This batch of five writ petitions have been filed challenging proceedings dated 05.08.2020, passed in terms of the provisions of the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001, ('Act'). No case is made out to justify intervention in these impugned orders under Article 226 of the Constitution of India.

2. However when the matter had come up for admission, learned counsel appearing for the petitioner has stated that the entire amount of tax quantified had been paid by the petitioner as early as on 12.04.2004, in the course of investigation.

3. The respondent was then directed to produce the records including the statement recorded at the time of inspection to ascertain the aforesaid position. A perusal of the records produced do not support the statement that the tax has been remitted, as there is no reference to such payment in the statement. Therefore, the petitioner was granted time to produce proof to the effect that demands have been settled even as early as on 2004, as insisted by it.

4. However, despite sufficient time having been granted, learned counsel for the petitioner would confirm today, that she is not in a position to produce any proof in this regard. Hence, these writ petitons are dismissed.

5. Seeing as the impugned orders have been passed in August 2020, and the Supreme Court, taking note of the Covid pandemic in a series of judgments, viz., In Re: Cognizance for Extension of Limitation dated 23.03.2020, 06.05.2020, 10.07.2020 & 09.03.2020 and M/s.SS Group Pvt. Ltd. V. Aaditiya J. Garg & another (Civil Appeal No.4085 of 2020 dated 17.12.2020) has extended time for filing of appeal till 14.03.2021, the petitioner is at liberty to approach the appellate authorities, by way of statutory appeal to be filed, in accordance with law. No costs. Connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CCC)

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Sub Assistant Registrar

rkp

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To

The Assitant Commissioner (ST),
Tiruppur Central - II Circle,
Tiruppur - 641 601.

+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.14775.
+1cc to the Government Pleader, S.R.Nos.15380 & 15381.

W.P. Nos.13194, 12996, 12998, 13198 & 13202 of 2020
and
WMP. Nos.16085, 16323, 16327, 16084 & 16321 of 2020

GMI(CO)
CSR 30.03.2021

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