



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.16164, 16166, 16167, 16169, 16170, 16172 & 16174 of 2020
and WMP.Nos.20150, 20151, 20153, 20154, 20155, 20158, 20159,
20160,
20163, 20164, 20166, 20169, 20170, 20171, 20173, 20175, 20176,
20178, 20179
& 20181 of 2020

M/s.T.N.C.Santhosh,
Represented by its Proprietrix,
C.Navamani W/o N.Chandrasekaran,
No.7, Kummalamman Koil Street,
3rd Lane, Tondiarpet,
Chennai-600 081.

...Petitioner in all Wps

Vs.

- 1.Commissioner of Commercial Taxes,
Chennai - 600 005.
- 2.The Additional Chief Secretary/
Commissioner of Commercial Taxes,
Chennai-600 005.
- 3.The Assistant Commissioner (ST),
Tondiarpet Assessment Circle,
Chennai-600 081.
- 4.The Joint Commissioner (ST),
Chennai (North) Division,
Chennai-600 006.

...Respondents in all Wps

Common Prayer in WP.Nos.16164, 16166,16167, 16169, 16170, 16172
and 16174 of 2020: Writ Petition filed under Article 226 of the
Constitution of India praying to issue Writ of Certiorari,
calling for the records of the 1st Respondent and the 2nd
Respondent in Order dated 22.11.2019 bearing Reference
No.R2/40505/2019 confirming the Order passed by the 3rd
Respondent vide,

TIN-33761200679/2007-2008 dated 18/09/2019 with respect to
the assessment Year 2007-2008,
TIN-33761200679/2008-2009 dated 18/09/2019 with respect to
the assessment Year 2008-2009,
TIN-33761200679/2009-2010 dated 18/09/2019 with respect to
the assessment Year 2009-2010,



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TIN-33761200679/2010-2011 dated 18/09/2019 with respect to the assessment Year 2010-2011,
TIN-337612006791/2013-2014 dated 18/09/2019 with respect to the assessment Year 2013-2014,
TIN-337612006791/2011-2012 dated 18/09/2019 with respect to the assessment Year 2011-2012,
TIN-337612006791/2012-2013 dated 18/09/2019 with respect to the assessment Year 2012-2013 respectively and quash the same.

(In all WPs)

For Petitioner : Mr.Manoharan S. Sundaram

For Respondents : Mr.ANR.Jayaprathap,
Government Advocate

COMMON ORDER

Learned counsel for the petitioner would fairly point out that the impugned orders passed under Section 84 of the Tamil Nadu Value Added Tax Act, (2006) (in short 'Act') were challenged by way of revision applications before the Joint Commissioner in terms of Section 54 of the Act. The revision applications were returned for rectification of defects but were not re-presented before the authority.

2.He prays, on instructions that the petitioner be permitted to pursue the revision applications as he does not wish to pursue the present writ petitions.

3.Mr.Jayaprathap has no objection to the revision applications being re-presented before R4/the Joint Commissioner of Commercial Taxes and being pursued thereafter. Thus, the petitioner is permitted to re-present the revision petition before R4 within four (4) weeks from today and upon such representation, R4 shall dispose the same, if they are defect-free, within a period of eight (8) weeks from date of representation, after hearing the petitioner. R4 shall, in disposing the revision applications, apply his mind independently and without being influenced by any of the orders passed by other authorities in these matters.



4. These writ petitions are disposed in the aforesaid terms.
Connected Miscellaneous Petitions are closed. No costs.

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Sd/-
Assistant Registrar (CS VII)

//True Copy//

Sub Assistant Registrar

vs

To

1. The Commissioner of Commercial Taxes,
Chennai - 600 005.

2. The Additional Chief Secretary/
Commissioner of Commercial Taxes,
Chennai-600 005.

3. The Assistant Commissioner (ST),
Tondiarpet Assessment Circle,
Chennai-600 081.

4. The Joint Commissioner (ST),
Chennai (North) Division,
Chennai-600 006.

+7cc to Mr. Manoharan & Sundaram, Advocate Sr. 20888, 20889,
20890, 20891, 20892, 20893, 20894
+1cc to the Special Government Pleader Sr. 21290

W.P. Nos. 16164, 16166, 16167, 16169,
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srg 21/04/2021