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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.12.2021

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.NOS.19711 & 19714 OF 2020

(THROUGH VIDEO CONFERENCING)

M/s.Lakshmi Auto Spares
Represented by its Authorized Signatory,
Jaisri,
No.112/1, Bhavani Main Road,
Anthiyur, Bhavani-638 501.

... Petitioner
in both WPs

Vs

The Assistant Commissioner (ST),
Office of the Assistant Commissioner (ST),
Bhavani Assessment Circle,
No.158/1002, Pookkadai Veedhi,
Bhavani - 638 301.

... Respondent
in both Wps

Writ Petitions filed under Article 226 of the Constitution of India, for the issuance of Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceeding passed in TIN 33852944544/2013-14 and TIN 33852944544/2014-15 respectively and quash the impugned order dated 30.09.2019 passed therein and further direct the respondent to grant opportunity of personal hearing before passing order of revision of assessment.

For Petitioner : Mr.Raveendran R in both W.Ps.

For Respondent : Mr.Richardson Wilson,
Additional Govt. Pleader in both W.Ps.

C O M M O N O R D E R

Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent.



2. These Writ Petitions were earlier dismissed by an order dated 22.03.2021. By an order dated 08.12.2021, these Writ Petitions were restored on the file of this Court.

3. It is case of the petitioner that though the petitioner has filed these Writ Petitions for questioning the Assessment Order passed by the respondent, the petitioner had also preferred appeals before the Appellate Commissioner. These appeals were rejected by the Appellate Commissioner on the ground that the petitioner has not deposited the required pre-deposit. Considering the above, this Court has passed an order dated 03.03.2021. The relevant portion of the order reads as under:-

Learned counsel for the petitioner would submit that as against orders of assessment dated 30.09.2019, appeals have been filed in time, but the same were been rejected for non-compliances of statutory conditions. He seeks extension of time to comply with the statutory conditions.

2. Time for compliance of statutory condition of pre-deposit is extended by two (2) weeks, no further extension will be granted.

3. List on 17.03.2021.

4. It is submitted that the petitioner was unable to deposit the same within the specific time and further extension was given by this Court on 17.03.2021 subject to the petitioner depositing the statutory pre-deposit on or before 17.03.2021 and therefore, the case was adjourned to 22.03.2021. However, the petitioner was still unable to deposit the same by the said date and therefore, the respective Writ Petitions were dismissed on 22.03.2021. The petitioner has thereafter deposited the amount on 21.04.2021. Subsequently, these Writ Petitions were restored by this court vide its order dated 08.12.2021.

5. Considering the fact that the petitioner has deposited the entire pre-deposit of Rs.20,93,059/- on 21.04.2021 in two installments, viz., Rs.13,18,788/- and Rs.7,74,271/- though belatedly as against requirements of Rs.15,17,992/- for the respective assessment years, these Writ Petitions are disposed by directing the Appellate Authority before whom the appeals have been filed by the petitioner for the respective Assessment Years, to number the appeals and dispose the same on merits and in accordance with law subject to the further scrutiny /



verification of the amounts that were deposited by the petitioner on 21.04.2021 towards pre-deposit pursuant to the direction of this Court. No cost.

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Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (ST),
Office of the Assistant Commissioner (ST),
Bhavani Assessment Circle,
No.158/1002, Pookkadai Veedhi,
Bhavani - 638 301.

W.P.Nos.19711 & 19714 of 2020

VGII(CO)
PM/28/01/2022