



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NOS.25393 & 25394 OF 2021

AND

W.M.P.NOS.26817 & 26818 OF 2021

(THROUGH VIDEO CONFERENCING)

M/s.Bava Erectors,
Represented by its Managing Partner,
Shahul Hameed,
No.W-20/D Italian Avenue,
Block-27, Neyveli - 607 003.

... Petitioner
in both W.Ps

Vs

The Commercial Tax Officer,
Cuddalore (Taluk) Assessment Circle,
No.8, Sub-Jail Road, Manjakuppam,
Cuddalore - 607 001.

... Respondent
in both W.Ps

Prayer in W.P.No.25393 of 2021:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the impugned assessment order bearing Ref.No.TIN:33174403992/2013-2014 dated 09.08.2021 and quash the same.

Prayer in W.P.No.25394 of 2021:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the impugned assessment order bearing Ref.No.TIN:33174403992/2014-2015 dated 09.08.2021 and quash the same.

For Petitioner : Mr.Adithya Reddy
(In both W.Ps)

For Respondent : Ms.Amirthapoonkodi Dinakaran
(In both W.Ps) Government Advocate



the petitioner shall pre-deposit the amounts as is required under the Provisions of the Tamil Nadu Value Added Tax Act, 2006 for entertaining the appeal.

8. While passing such order, the Appellate Commissioner shall also keep in mind the Circular No.05 of 2021 issued by the Commercial Tax Department, Tamil Nadu on 24.02.2021. It is needless to state that before passing final order, the Appellate Commissioner shall also call upon the petitioner either in person or through video conferencing for a personal hearing. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

rgm/arb

To

The Commercial Tax Officer,
Cuddalore (Taluk) Assessment Circle,
No.8, Sub-Jail Road, Manjakuppam,
Cuddalore - 607 001.

+lcc to the Special Government Pleader(Taxes), S.R.No.62796

W.P.Nos.25393 & 25394 of 2021
and
W.M.P.Nos.26817 & 26818 of 2021

RSI (CO)
PM/14/12/2021