



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.2743 of 2020

and

WMP(MD)No.2333 of 2020

P.Nedunchezhia Pandian

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The State Tax Officer,
West Veli Street Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai - 625 020.

... Respondents

Prayer : Writ petitions are filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the second respondent in TIN : 33935022822/2013-14 dated 11.10.2019 and quash the same.

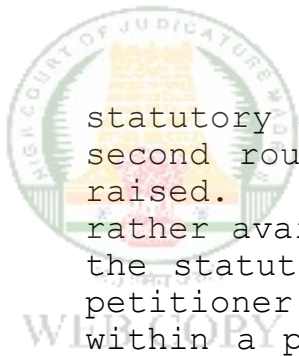
For Petitioner	: Mr.B.Rooban
	for Mr.Raja Karthikeyan
For Respondents	: Mrs.J.Padmavathi Devi
	Special Government Pleader

ORDER

Heard the learned counsel on either side.

2.When the writ petition was admitted, an interim order was granted on condition that the petitioner should pay 50% of the disputed tax amount. The learned Special Government Pleader appearing for the respondents would point out that this condition imposed by this Court has not been complied with. On the other hand, the learned counsel for the petitioner would claim that the condition was complied with.

3.I do not want to go into the controversy. The order impugned in the writ petition is very much appealable. To maintain a



statutory appeal, one has to pay 25% of the disputed tax. This is second round of litigation. Very many factual questions have been raised. Therefore, I am of the view that the petitioner should rather avail the alternative remedy of appeal available to him under the statute. The writ petition is dismissed giving liberty to the petitioner to move the appellate authority. If the appeal is filed within a period of four weeks from the date of receipt of copy of this order, the appellate authority shall entertain the appeal without reference to limitation. Since the original impugned order has been filed before this Court, the petitioner is permitted to file the appeal with a notarised photocopy. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CO)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

skm

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

- 1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.
- 2.The State Tax Officer,
West Veli Street Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai, Madurai - 625 020.

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SSS(CO)
TR(03.05.2021) 2P 3C