



W.A. (MD) Nos.770 to 772 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.04.2021

CORAM:

THE HONOURABLE MR.JUSTICE M.M.SUNDRESH
AND

THE HONOURABLE MRS.JUSTICE S.ANANTHI
W.A. (MD) Nos.770 to 772 of 2021

and

C.M.P. (MD) Nos.3459, 3460 & 3462 of 2021

M/s.V.V.V. And Sons Edible Oils Ltd.,
Rep. by its Director,
No.443, Main Bazaar, Virudhunagar.

: Appellant in WA(MD) 770/2021

M/s.Rasathe Garments,
Rep. by its Partner,
No.443, Main Bazaar, Virudhunagar.

: Appellant in WA(MD) 771/2021

M/s.V.R.Anbu and Bros,
Rep. by its Partner,
No.443, Main Bazaar, Virudhunagar.

: Appellant in WA(MD) 772/2021

Vs.

1.The Joint Commissioner (CT),
Enforcement, Tirunelveli.

2.The Assistant Commissioner (CT),
Tuticorin - III.

3.The Commercial Tax Officer,
Virudhunagar - I Assessment Circle,
Virudhunagar.

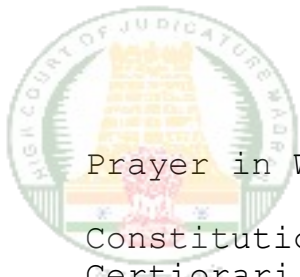
: Respondents in all Was

COMMON PRAYER: Writ Appeals filed under Clause 15 of the Letters Patent as against the common order dated 03.03.2021 made in W.P.(MD) Nos.20122 to 20124 of 2014.

Prayer in WP(MD). 20122/ 2014 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records of the second respondent in his Proceedings in VSI - 1 quash the Surprise Inspection Report dated 27.10.2014 issued therein and pass such further or other order or orders as this Honourable Court may deem fit.

<https://hcservices.ecourts.gov.in/hcservices/>



Prayer in WP(MD). 20123/ 2014 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records of the second respondent in his Proceedings in VSI - 1 quash the Surprise Inspection Report dated 27.10.2014 issued therein and pass such further or other order or orders as this Honourable Court may deem fit.

Prayer in WP(MD). 20124/ 2014 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records of the second respondent in his Proceedings in VSI - 1 quash the Surprise Inspection Report dated 27.10.2014 issued therein and pass such further or other order or orders as this Honourable Court may deem fit.

For Appellants : Mr.S.Raja Jeya Chandra Paul

For Respondents : Mrs.J.Padmavathi Devi,
Special Government Pleader

In all WAs

COMMON JUDGMENT

(Judgment of the Court was delivered by **M.M.SUNDRESH, J.**)

These appeals have been preferred against the common order of the learned Single Judge, who declined to quash the Surprise Inspection Report dated 27.10.2014, *inter alia*, holding that the higher authorities has got power to make such an inspection and thereafter, to file a report.

2. Upon hearing the learned Counsel appearing for the respective parties, we deem it appropriate to direct the third respondent to pass the final assessment orders. In such view of the matter, the finding rendered by the learned Single Judge on the validity of the inspection report is left open. Therefore, the appellants can raise it before the third respondent, in which case, the third respondent shall consider the same and render a finding on the validity of the report, which was under challenge in this proceedings. Inasmuch as the matter is pending for quite number of years, the third respondent is directed to complete the assessment proceedings within a period of eight weeks from the date of receipt of a copy of this judgment.



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3. In fine, these writ appeals stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar ()

// True Copy //

/ /2021
Sub Assistant Registrar (CS)

gk

To

1. The Joint Commissioner (CT),
Enforcement, Tirunelveli.
2. The Assistant Commissioner (CT),
Tuticorin - III.
3. The Commercial Tax Officer,
Virudhunagar - I Assessment Circle,
Virudhunagar.

+3 CC to MR.S.RAJA JEYA CHANDRA PAUL, Advocate (SR-15052[F] dated 01/04/2021)

+1 cc to The Special Government Pleader Sr.No.15355

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