



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.02.2021

CORAM

THE HONOURABLE MR.JUSTICE M.M.SUNDRESH

AND

THE HONOURABLE MRS.JUSTICE S.ANANTHI

W.A. (MD)Nos.528 & 529 of 2019

and

C.M.P. (MD)Nos.4475 and 4476 of 2019

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Tvl.D.Savio Exports,
Represented by its Partner Thiru.L.Stanley Motha,
No.112, S.P.G. Kovil 4th Street,
Tuticorin - 628 002. ... Appellant/Writ Petitioner in
both Writ Appeals

Vs.

1.The State of Tamil Nadu,
Rep. by Secretary to Government,
Department of Commercial Taxes,
Fort St. George, Beach Road, Chennai - 600 009.

2.The Commissioner of Commercial Taxes,
2nd Floor, Elilagam, Chepauk,
Chennai - 600 005. ... Respondents 1 and 2 in
W.A. (MD)No.528/2019

The Assistant Commissioner - 11,
C.T.Buildings, Beach Road,
Tuticorin. ... 3rd Respondent in W.A. (MD) No.528/
2019 and Respondent in W.A.
(MD)No.529/2019

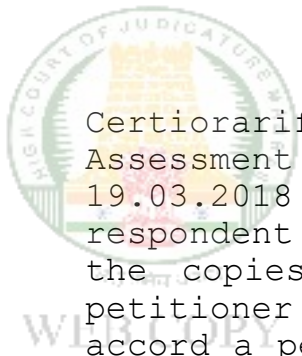
Common Prayer : Writ Appeals filed under Clause 15 of Letters Patent
Act, against the order dated 18.12.2018, made in W.P. (MD)Nos.21989
of 2015 and 13173 of 2018.

Prayer in WP(MD). 21989/ 2015 :

Writ Petition is filed under Article 226 of the
Constitution of India, praying this Court To issue a Writ of
Certiorarified Mandamus to call for the records in his proceedings
issued in TIN No.33455840990/2013-2014 dated 30.09.2015 received by
the petitioner on 20.10.2015 passed by the 3rd respondent, quash the
same and to direct the 3rd respondent to provide the import
documents available with the 3rd respondent and to accord a personal
hearing after issuing notice and then to pass fresh order if any for
the assessment year 2013-2014.

Prayer in WP(MD). 13173/ 2018 :

Writ Petition is filed under Article 226 of the
Constitution of India, praying this Court To issue a writ of



Certiorarified Mandamus to call for the records relating to the Assessment Proceedings issued in TIN No.33455840990/2014-15 dated 19.03.2018 received by the petitioner on 20.03.2018 passed by the respondent quash the same and to direct the respondent to provide the copies of the import documents as already requested by the petitioner in the representation letter dated 20.10.2017 and to accord a personal hearing and after issuing notice and then to pass fresh order if any for the assessment year 2014-2015 after furnishing the copies of the documents.

For Appellant in both W.As. : Mr.K.Vadivelu
for Mr.M.MD.Ibrahim Ali
For Respondent/s in both W.As. : M/s.J.P.Padmavathi Devi
Special Government Pleader

* * * * *

COMMON JUDGMENT

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

Since the issue involved in these Writ Appeals are one and the same, they are taken up together for disposal.

2.Learned counsel for the appellant in these appeals submitted that the direction issued by the learned Single Judge to file revised return cannot sustain in the eye of law.

3.The appellant/assessee has not made full disclosure of the facts. Therefore, we are of the view that the order being appealable, in the nature of the assessment order, the learned Single Judge ought not to have considered the merits.

4.In such view of the matter, the Writ Appeals are disposed of, giving liberty to the appellant to file appeals before the appellate authority within a period of four weeks from the date of receipt of the copy of this order. The appellate authority is directed to take note of the fact that the appellant has already paid some amount pursuant to the order passed by this Court. If the aforesaid amount is more than the amount, which is required to be paid for entertaining the appeal, no other conditions required to be imposed for payment of amount. Consequently, connected Miscellaneous Petitions are closed. No costs.

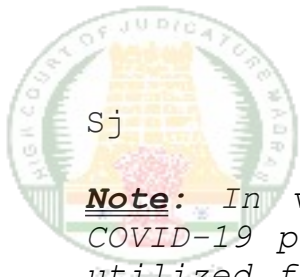
Sd/-

Assistant Registrar ()

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/ /2021

Sub Assistant Registrar(CS)



Sj

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 Secretary to Government,
Department of Commercial Taxes,
State of Tamil Nadu,
Fort St. George, Beach Road, Chennai - 600 009.
- 2.The Commissioner of Commercial Taxes,
2nd Floor, Elilagam, Chepauk,
Chennai - 600 005.
- 3.The Assistant Commissioner - 11,
C.T.Buildings, Beach Raod,
Tuticorin.

+1 CC to SPL GP (SR-3552[F] dated 05/02/2021)

+2 CC to Mr.M.MD.IBRAHIM ALI, Advocate (SR-3447[F]dated
05/02/2021)

Common Judgment made in
W.A. (MD)Nos.528 & 529 of 2019
04.02.2021

VB (17.02.2021) 3P 7C