



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.09.2021

CORAM:

THE HONOURABLE MR.JUSTICE M.DURAISWAMY

AND

THE HONOURABLE MR.JUSTICE K.MURALI SHANKAR

CONT.P.(MD)Nos.1291 to 1293 of 2021

in

W.A(MD)Nos.691 to 693 of 2021

TVL.G.Sankar Timber Depot,
represented by its Partner S.Prabhakaran,
No.479, Tenkasi Road,
Piranoor, Shencottai.

: Petitioner/Appellant in all
Contempt Petitions

.vs.

Mrs.CTO,P.Saroja,
State Tax Officer(Adjudication),
(Intelligence Wing),
Tirunelveli.

: Contemnor/Respondent in all
Contempt Petitions

COMMON PRAYER: Contempt Petitions filed under Article 215 of the Constitution of India r/w Section 11 of the Contempt of Courts Act, praying this Court to punish the Contemnor/respondent for her deliberate and wilful disobedience of the orders passed by this Court in W.A(MD)Nos.691 to 693 of 2021, dated 25.3.2021.

Prayer in WA(MD). 691/ 2021 :

To preferred against the order passed by this Hon'ble Court in W.P.(MD).No.17880 of 2020 dated 08.12.2020.

Prayer in WA(MD). 692/ 2021 :

To preferred against the order passed by this Hon'ble Court in W.P.(MD).No.17885 of 2020 dated 08.12.2020.

Prayer in WA(MD). 693/ 2021 :

To preferred against the order passed by this Hon'ble Court in W.P.(MD).No.17886 of 2020 dated 08.12.2020.

Prayer in WP(MD). 17880/ 2020 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorarified Mandamus or order of direction in the nature of the writ calling for the records in GSTIN 33AAMFG9408L1Z0/2017-18 dated 31-10-2020 issued by the Respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass assessment order afresh by considering the representation dated 23-10-2020 judicially including the opportunity of being heard.



Prayer in WP(MD). 17885/ 2020 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorarified Mandamus or order of direction in the nature of the writ calling for the records in GSTIN 33AAMFG9408L1Z0/2018-19 dated 31-10-2020 issued by the Respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass assessment order afresh by considering the representation dated 23-10-2020 judicially including the opportunity of being heard.

Prayer in WP(MD). 17886/ 2020 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorarified Mandamus or order of direction in the nature of the writ calling for the records in GSTIN 33AAMFG9408L1Z0/2019-20 dated 31-10-2020 issued by the Respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass assessment order afresh by considering the representation dated 23-10-2020 judicially including the opportunity of being heard.

For Petitioner : Mr.A.Srinivasan
in all Contempt for Mr.M.Natarajan
Petitions

For Respondent : Mr.P.Thilakkumar
in all Contempt Govt.Pleader
Petitions

COMMON ORDER

[Order of the Court was made by **M.DURAISWAMY, J.**]

Admittedly, the Petitioner has not complied with the conditional order passed in the Writ Appeals in W.A(MD)Nos.691 to 693 of 2021, dated 25.3.2021 by paying the amount. The respondent has not committed any contempt and infact, the Petitioner has not complied with the orders of this Court.

2.In these circumstances, the Contempt Petitions are dismissed.
No costs.

Sd/-

Assistant Registrar (AE)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)



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

The State Tax Officer (Adjudication),
(Intelligence Wing),
Tirunelveli.

+1 CC to M/s.SPL. GP (SR-30009, 30024 and 30025[F] dated 23/09/2021)

**COMMON ORDER MADE IN
CONT.P. (MD)Nos.1291 to
1293 of 2021
in
W.A(MD)Nos.691 to
693 of 2021
22.09.2021**

GC(01.10.2021) 3P 3C