BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 06.01.2021
CORAM:
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)Nos.20025 and 20027 of 2020
and
W.M.P.(MD)Nos.16674, 16675, 16684 and 16685 of 2020

M/s.Thangam Steel Company & Cement,
Rep. by its Proprietor Mr.Azeez Ali,
No.5-62-1339, J.J.Complex,
100 Feet Road, Soodamanipuram,
Karaikudi - 630 002,
Sivagangai District. ... Petitioner in both W.Ps

-Vs-

The State Tax Officer,
Karaikudi Assessment Circle,
No.50 - 52, Jawahar Street,
Karaikudi - 630 001. ... Respondent in both W.Ps

COMMON PRAYER: Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in TIN Nos.33775483563/2013-2014 and 33775483563/2014-2015 dated 28.02.2018, respectively, and quash the same as illegal, arbitrary non-speaking order and against the provisions of the Act.

(in both W.Ps)
For Petitioner : Mr.Soundararajan.K

For Respondent : Mr.S.Dhayalan,
Government Advocate.

COMMON ORDER

Heard the learned counsel appearing for the writ petitioner and the learned Government Advocate appearing for the respondent.

2.The petitioner in both the writ petitions is one and the same. Since there are two assessment years, two writ petitions have been filed. The orders impugned in these writ petitions were passed on 28.02.2018. I wanted to know as to why, the Court should take up the writ petitions after such a gross delay. The learned counsel for the petitioner drew my attention to the medical records enclosed in the typed set of papers and pointed out that the proprietor of the petitioner's concern was suffering from mental illness and that after getting treatment, he has moved this Court. I am satisfied with the explanation offered by the learned counsel for the petitioner.

3.The learned counsel appearing for the petitioner reiterated the contentions set out in the affidavit filed in support of the writ petitions.

4.*Prime facie*, if the contentions are accepted, it would mean that the impugned proceedings suffer from errors apparent on the face of the record. I therefore suggested that the petitioner can as well file a petition under Section 84 of the Tamil Nadu Value Added Tax, 2006, for rectification of the impugned orders.

5.The learned counsel for the petitioner submitted that the petitioner would file such a petition within a period of six weeks from the date of receipt of a copy of this order. If such a petition is filed within the aforesaid of six weeks, the respondent will not give effect to the orders impugned in the writ petitions, till final orders are passed in the rectification petition. Since the petitioner is having certain medical issues, the respondent will hear the petitioner's authorized representative before passing final orders.

6.The writ petitions are disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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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,
Karaikudi Assessment Circle,
No.50 - 52, Jawahar Street,
Karaikudi - 630 001.

+2 CC to M/s.K.SOUNDARA RAJAN, Advocate (SR-406[F] dated 07/01/2021
+1 CC to Special Government Pleader Sr.No.433

W.P.(MD)Nos.20025 and 20027 of 2020

MA (CO)
NR (04/02/2021) 3P : 5C