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W.P. (MD) Nos. 19834 of 2014

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.02.2021

CORAM:

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD) Nos. 19834, 19835 & 19836 of 2014

and

M.P. (MD) Nos. 1, 1, 1, 2, 2 & 2 of 2014

M/s. Shree Renga Ploymers
Rep. by its Managing Partner-K. Sankar,
S.F.No. 638, K.P.R. Thottam,
Kalipalayam,
Karur,
Karur District.

... Petitioner in all W.Ps.

-Vs-

1. The State of Tamil Nadu,
Rep. by its Secretary,
Commercial Taxes Department,
Fort St. George, Chennai.

2. The Assistant Commissioner (CT),
Karur (East) Circle,
Karur.

... Respondents in all W.Ps.

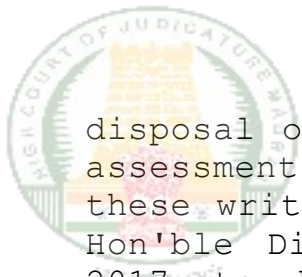
COMMON PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, call for the records of the second respondent in TIN 33073765981/2014-15, dated 27.10.2014 for the month of April, July and August 2014 and quash the same and further direct the second respondent not to apply Section 2(1) of Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2013, to the petitioner herein in as much as the petitioner is a manufacturer of goods in the State of Tamil Nadu.

For Petitioner	: Mr. S. Rajasekar
For Respondents	: Mr. S. Dhayalan
	Government Advocate
(in all W.Ps)	

ORDER

Heard the learned counsel on either side.

2. In these three writ petitions, the petitioner challenges the provisional assessments made by the second respondent for the month of April, July and August 2014. These three writ petitions were filed in the year 2014. It has been taken up for final



disposal only in February 2021. In the mean while, the relevant assessment year itself got over. That apart, the issue raised in these writ petitions is pending consideration at the hands of the Hon'ble Division Bench at the Principal Seat in W.A.No.1260 of 2017 etc. batch.

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3. Therefore, I am of the view that these writ petitions can be disposed of by directing the second respondent to complete the assessment for the entire year namely 2014-15. The second respondent is directed to issue a fresh notice of proposal to the petitioner herein and also a hearing notice. It is for the petitioner to place all the relevant materials, based on which, the second respondent will pass final orders in accordance with law. These writ petitions are disposed of. 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

1. The Secretary,
Commercial Taxes Department,
Fort St. George, Chennai.

2. The Assistant Commissioner (CT),
Karur (East) Circle, Karur.

+1 CC to SPL GP (SR-7229[F] dated 25/02/2021)

W.P. (MD) Nos. 19834, 19835 & 19836 of 2014

and

M.P. (MD) Nos. 1, 1, 1, 2, 2 & 2 of 2014

24.02.2021

KM (12.03.2021) 2P 4C

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