BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 15.11.2021
CORAM:
THE HONOURABLE MR.JUSTICE M.SUNDAR
W.P.[MD]Nos.20182 to 20185 of 2021
and
W.M.P.[MD]Nos.16876 to 16879 of 2021

M/s.V.R.Muthu & Bros.,
Rep. by its Partner,
No.443, Main Bazaar,
Virudhunagar. ... Petitioner in all Writ Petitions

Vs.

The State Tax Officer-1,
Virudhunagar Assessment Circle,
Virudhunagar. ... Respondent in all Writ Petitions

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records of the respondent in his proceedings in TN VAT Asst.Nos.33645720460/2011-12, 2013-14, 2012-13 & 2014-15, respectivly, quash the assessment orders dated 28.09.2021 passed therein.

For Petitioner : Mr.R.L.Ramani
Senior Counsel
for Mr.S.Raja Jeya Chandra Paul
For Respondent : Mr.M.Lingadurai
Special Government Pleader
[In all Writ Petitions]

COMMON ORDER

Captioned main writ petitions have been filed assailing four separate revisional orders all dated 28.09.2021 made under Section 27 of 'the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act No.32 of 2006)' [hereinafter 'TN VAT Act', for the sake of brevity, convenience and clarity].

2.These four revisional orders have been assailed in the captioned four writ petitions and therefore, the same shall be referred to as 'impugned orders' collectively. The impugned orders pertain to four successive assessment years namely 2011-12, 2012-13, 2013-14 & 2014-15.

3.Mr.R.L.Ramani, learned Senior Advocate appearing on behalf of Counsel on record for the writ petitioner in all the four writ petitions ie., Mr.S.Raja Jeya Chandra Paul submitted that the four impugned orders are identical, the issues are common and the matters can be taken up together.

4.Before I proceed further, it is made clear that I notice that this is the third round of litigation in the first tier qua revisional assessment under TN VAT Act.

5.Short facts ie., short facts or in other words essential facts imperative for appreciating this order and the trajectory the matter has taken is as follows:

a) The writ petitioner is a wholesale distributor of gingelly oil, groundnut oil, refined sesame oil, mustard oil etc., manufactured by the writ petitioner's parent company V.V.V. & Sons Edible Oils Ltd., Virudhunagar.

b) The writ petitioner is a dealer under TN VAT Act. There was assessment under TN VAT Act.

c) Post assessment there was a VAT Enforcement Audit under Section 64(4) of TN VAT Act and the audit team *inter alia* noticed three defects ie., the sale price is lesser than the purchase price (Defect-1), writ petitioner dealer had not paid tax on sale for 2011-12 in the monthly returns (Defect-2) and Form-H under Rule 6(3)(a) of the Rules under TN VAT Act had not been produced (Defect-3).

d) Thereafter, pre-revision notices were issued for the four assessment years on 11.05.2018. The same were challenged before this Court vide W.P.[MD] Nos.11991 to 11994 of 2018. These four writ petitions were disposed of by a Hon'ble Single Judge on 04.03.2021 *inter alia* permitting an additional show cause notice to be issued. This order was carried in appeal by way of intra Court appeals and Hon'ble Division Bench disposed of the four writ appeals ie., W.A.[MD]Nos.910 to 913 of 2021 in and by a common order dated 28.04.2021, interfering with the order of the Hon'ble Single Judge and saying that in cases of this nature, production of books of accounts is necessary and fresh notices have to be issued.

e) Pursuant to the aforesaid order of the Hon'ble Division Bench fresh notices were issued on 14.07.2021 which met with atleast four letters dated 30.07.2021, 03.08.2021, 05.08.2021 and 09.08.2021 seeking extension of time to respond. Ultimately objections for the four assessment years along with purchase and sales statements were filed on 27.08.2021. Thereafter, pre-revision notices were issued for the four assessment years all dated

03.09.2021. These 03.09.2021 pre-revision notices (four in number) were assailed by the writ petitioner by way of four writ petitions being W.P.[MD]Nos.17985 to 17988 of 2021 and all these four writ petitions came to be dismissed by another Hon'ble Single Judge on 04.10.2021 *inter alia* on the ground that the revisional assessment orders had been passed ie., the impugned orders in the captioned matters.

f) The above order of the Hon'ble Single Judge dated 04.10.2021 was carried in appeal by way of intra Court appeals (four appeals) and another Hon'ble Division Bench of this Court dismissed all four writ petitions by a common order dated 28.10.2021 holding that there is no infirmity in the pre-revisional notices dated 03.09.2021 and making it clear that it is open to the writ petitioners to assail the assessment orders (impugned orders in captioned matters in an appropriate forum). Thereafter, the captioned four writ petitions have been filed.

g) The three defects pointed out by the VAT audit team has already been set out supra. In this regard, it is to be noted that the main issue in the captioned matters is sale price being lesser than purchase price which warrants reversal of Input Tax Credit (ITC) under Section 19(20) of TN VAT Act. In this regard, it is to be noted that the validity of Section 19(20) of TN VAT Act was assailed in a batch of writ petitions (to be noted writ petitioner also assailed the same) but the same came to be conclusively decided by the Hon'ble Supreme Court in ***Jayam & Co. Vs. Assistant Commissioner*** *reported in* ***96 VST Page 1.*** Hon'ble Supreme Court upheld the validity of Section 19(20) of TN VAT Act which provides for reversal of ITC in cases where the sale price is lesser than the purchase price.

6.In his campaign against the impugned orders in the admission board today, learned Senior Counsel made the following submissions:

a) 03.09.2021 pre-revisional notices were not served on the writ petitioner dealer on 04.10.2021 when the orders were made in W.P.[MD]Nos.17985 to 17988 of 2021.

b) To respond to 14.07.2021 notice, the writ petitioner dealer sought for time till first week of February but without waiting till first week of February, the pre-revisional notices came to be issued on 03.09.2021 and when the same were challenged the impugned orders were hurriedly made on 28.09.2021 and the same were despatched on a Sunday on 03.10.2021 at 07.00 p.m. in the evening.

c) The books of accounts have to be produced. Earlier Division Bench order makes it clear that books of accounts have to be looked into and it also points out besides holding that the assessment officer is an independent authority who is not bound by the proposals made by the VAT audit team and therefore some more time need to be given for producing all the books of accounts.

d) There is a reference to writ petitioner's objection dated 27.08.2021 in the impugned orders but the same has not been considered.

7.Mr.M.Lingadurai, learned Special Government Pleader accepted notice on behalf of the lone respondent.

8.Owing to the narrow compass on which the captioned matter turns, main writ petitions were taken up with the consent of both sides.

9.Learned Revenue Counsel ie., learned State Counsel [Special Government Pleader] made submissions which are as follows:

a) The argument turning on 03.09.2021 pre-revisional notices cannot be used now as the same has been conclusively decided by a common order dated 28.09.2021.

b) It cannot be stated that adequate opportunity has not been given as the impugned orders make it clear that the writ petitioner instead of producing books of accounts and other records for verification as directed by the Hon'ble High Court has filed only details which are already available with the department. However, further opportunity was given to the writ petitioner and all these have been captured in the impugned orders. The most relevant portion of the impugned order reads as follows:

'In response to this office notice 4th cited, the dealer has requested time to produce the books of accounts till the first week of September - 2021 vide their letter dated 30.07.2021 and as requested by the dealer time was granted to produce the books of accounts. In the ***meanwhile the dealer vide their letter dated 27.08.2021 had filed a reply contending that during the year 2011-12 their taxable sales***

turnover <u>after discount is always higher than that of their taxable purchases</u> and that they had paid tax after availing input tax credit every month during the year 2011-12 and hence there was no room for reversal of Input Tax Credit under Section 19(20). They also filed a statement of purchase and sales for the year 2011-12. The details are already available in the monthly returns filed by the dealer with the department. <u>Instead of producing the book of accounts and other records before me for verification as directed by the Honourable</u> *<u>High Court, the dealer has filed only the details which are already available with the department. Thus the dealer without producing the book of accounts and other records as directed by the Hon'ble High Court, has simply requested time to drag on the issue indefinitely, which clearly shows that the dealer has no correct and complete accounts to substantiate their claim. Even though the dealer not produced the book of accounts and other relevant records, in the interest of justice, time is given as requested by the dealer. But, even after lapse of time as requested by the dealer i.e. up to 03.09.2021, the dealer had not produced the books of accounts as requested vide their letter dated 30.07.2021</u>.'*

[Extracted and reproduced as such]
[Emphasis supplied in bold font for ease of reference]

c) The writ petitioner has an effective and efficacious alternate remedy by way of an appeal under Section 51 of TN VAT Act as the impugned orders are revisional orders under Section 27.

10. The sheet-anchor submission of learned Senior Counsel is if one more opportunity is given to the writ petitioner dealer, the writ petitioner dealer would now produce the books of accounts and the matter can be given a quietus by passing revisional orders afresh.

11.I now proceed to consider the rival submissions, discuss the same and give my dispositive reasoning for the conclusion which has ultimately been arrived at infra.

12. The first point turns on 03.09.2021 pre-revisional notices. As rightly pointed out by learned Revenue Counsel, this matter cannot be gone into by this Court. This is a matter of judicial discipline. The 03.09.2021 pre-revisional notices were challenged by the writ petitioner dealer by way of four writ petitions ie., W.P.[MD]Nos.17985 to 17988 of 2021 and all the four writ petitions were dismissed by a common order by another Hon'ble Single Judge. This 04.10.2021 order was carried in appeal by way of four intra Court appeals and a Hon'ble Division Bench has dismissed all the four writ appeals by a common order dated 28.10.2021. This Court deems it appropriate to scan and reproduce the entire order of the Hon'ble Division Bench and the same is as follows:

W.A(MD)Nos.1974, 1975, 1976 & 1977 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.10.2021

CORAM:

THE HONOURABLE MR.JUSTICE M.DURAISWAMY
AND
THE HONOURABLE MR.JUSTICE K.MURALI SHANKAR

W.A(MD)Nos.1974, 1975, 1976 & 1977 of 2021
and
C.M.P(MD)Nos.8924, 8925, 8926 & 8927 of 2021

M/s.V.R.Muthu & Bros,
Rep. by its Partner,
No.443, Main Bazaar,
Virudhunagar. ... Appellant / Petitioner in all W.As'

Vs.

The State Tax Officer - I,
Virudhunagar Assessment Circle,
Virudhunagar. ... Respondent / Respondent in all W.As'

Common Prayer: Writ Appeals are filed under Clause 15 of the Letters Patent against the common order, dated 04.10.2021 made in W.P(MD)Nos.17985, 17986, 17987 & 17988 of 2021 on the file of this Court.

For Appellant (in all W.As')	: Mr.R.L.Ramani Senior Counsel for Mr.S.Raja Jeya Chandra Paul
For Respondent (in all W.As')	: Mr.P.Thilak Kumar Government Pleader

W.A(MD)Nos.1974, 1975, 1976 & 1977 of 2021

COMMON JUDGMENT

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

Challenging the common order passed in W.P(MD)Nos.17985, 17986, 17987 & 17988 of 2021, dated 04.10.2021, the writ petitioner had filed the above Writ Appeals.

2.The appellant filed the Writ Petitions to issue Writs of Certiorari, to call for the records of the respondent in respect of the proceedings pertaining to the Assessment Years 2011-2012, 2012-2013, 2013-2014 and 2014-2015 and to quash the pre-revision notices, dated 03.09.2021.

3.Mr.R.L.Ramani, learned Senior Counsel appearing for the appellant submitted that the appellant had sought for three weeks time for submitting their explanation, however, the respondent had declined to grant the time sought for by them and passed the assessment orders.

4.Mr.P.Thilak Kumar, learned Government Pleader, taking notice for the respondent, submitted that earlier the appellant filed Writ Petitions in W.P(MD)Nos.11991, 11992, 11993 and 11994 of 2018 challenging the proceedings pertaining to the assessment orders 2011-2012, 2012-2013, 2013-2014 and 2014-2015 and to quash the pre-revision notices dated 11.05.2018 and the learned Single Judge, by order dated 04.03.2021, disposed of the Writ Petitions by giving an opportunity to the appellant to submit their explanation and directed the respondent to pass orders thereafter. Challenging the order passed by the learned Single Judge, the appellant herein filed W.A(MD)Nos.910 to 913 of 2021 challenging the orders passed in W.P(MD)Nos.11991 to 11994 of 2018 and the Division Bench of this Court, by order dated 28.04.2021, allowed the Writ Appeals and directed the respondent to give show-cause notice to the appellant calling upon them to produce all the books of accounts and other records in the light of the direction issued in the Circular, dated 04.11.2013 and directed the Assessing Officer to form a *prima facie* opinion and thereafter, issue revision notice, cause sufficient opportunity to the appellant to submit their objections and thereafter, after affording an opportunity of hearing, complete the assessment. The Division Bench also directed the respondent to comply with the directions within a period of four weeks from the date of receipt of a copy of the Judgment. After disposal of the Writ Appeals, the respondent issued notices on 14.07.2021 and after affording sufficient opportunity to the appellant, passed orders of assessment on 28.09.2021. Challenging the notices issued by the respondent on 03.09.2021 contending that the respondent had declined to grant time for submitting their explanation, the appellant filed the Writ Petitions.

5.The learned Single Judge, taking into consideration the opportunities given by the respondent to the appellant and also taking note of the fact that the respondent had passed an order of assessment dated 28.09.2021, dismissed the Writ Petitions giving liberty to the appellant to challenge the orders of assessment, dated 28.09.2021 in accordance with law.

6.On a perusal of the materials available on record, it could be seen that the respondent had given sufficient opportunity to the appellant to submit their explanation, however, for the reasons best known to the appellant, the appellant chose to seek for grant of some more time. It cannot be stated that the appellant was not given sufficient opportunity to submit their objections. Inspite of giving sufficient opportunity, the appellant chose not to submit their

W.A(MD)Nos.1974, 1975, 1976 & 1977 of 2021

explanation for quite a long time. In these circumstances, we do not find any ground to interfere with the order passed by the learned Single Judge. Since the respondent had already passed the orders of assessment on 28.09.2021, it is open to the appellant to challenge the same in accordance with law.

7.With these observations, the Writ Appeals are dismissed. We also make it clear that in the event of the appellant challenging the orders of assessment, dated 28.09.2021, the forum shall decide the same independently uninfluenced by any of the observation made in these Writ Appeals. No costs. Consequently, connected Miscellaneous Petitions are closed.

[M.D.,J] [K.M.S.,J.]
28.10.2021

Index :Yes/No
Internet :Yes/No
ps

13. Learned Senior Counsel on instructions submitted that the writ petitioner dealer is not carrying the aforementioned order of Hon'ble Division Bench to Hon'ble Supreme Court. In other words legal quietus is being given to the above order is his say. Under such circumstances, it is a matter of judicial discipline that even arguments touching upon challenge to pre-revisional notices being dismissed by another Hon'ble Single Judge cannot be gone into by me sitting as a Single Judge.

14. This takes us to the second facet of the argument which turns on adequacy of opportunity. A careful perusal of the aforementioned trajectory makes it clear that an earlier Division Bench by order dated 28.04.2021, made two things clear and they are -

a) The assessment officer is an independent entity who is not bound by the proposal made by the VAT Audit Team.

b) The books of accounts have to be looked into in cases of this nature viz., where 19(20) ITC reversal on account of sale price being lesser than purchase price arises.

15. It is pursuant to above that 14.07.2021 notices were issued by the respondent which met with repeated requests for extension of time followed by some material being placed before the respondent after which the pre-revisional notices came to be issued challenge to which failed before the Single Judge whose order has now been confirmed by a Hon'ble Division Bench. Therefore, in this view of the matter, reliance placed on ***Emcee Chemicals Vs. The Registrar, Tamil Nadu Taxation Special Tribunal in W.P.Nos.8766 to 8768 of 2000*** ie., ***Emcee Chemicals*** case principle to say how the assessing officer should proceed which has been reiterated in the subsequent 28.04.2021 order of Hon'ble Division Bench is now not available to the writ petitioner. Much water has flown under the bridge as already alluded to supra and the matter now rests on the last of the orders made by the Hon'ble Division Bench being order dated 28.10.2021 which has been scanned and reproduced in its entirety.

16.I now proceed to examine the next argument which turns on non-consideration of the objections of the writ petitioner dated 27.08.2021. The argument is, the objections have been referred to in the impugned orders but the same have not been considered. A careful perusal of the impugned orders reveal that it has not been referred to in all the impugned orders but in any event, the impugned orders deal with objections that have been raised by the dealer. The correctness or otherwise of the conclusions arrived at vide the impugned orders will have to be tested only in an appeal ie., in a statutory appeal under Section 51 of TN VAT Act. One of the reasons for this is, the matter turns heavily on facts and the appellate authority under Section 51 of TN VAT Act can also look at the books of accounts and come to a conclusion with regard to the points that are being urged. In this regard, I also find that Hon'ble Division Bench in its order dated 28.10.2021, more particularly in paragraph Nos.6 & 7 thereat, while giving liberty to the writ petitioner dealer to challenge the impugned order has used the term 'forum' and has said that the 'forum' shall consider the challenge. Therefore, this may also be a pointer to the position that the reference is to appellate authority. However, I am not making this order solely on this point. This has been mentioned as only one of the buttressing factors. To be noted the aforementioned arguments which were raised in the hearing notwithstanding very many averments and several grounds in writ affidavit and the counter points made by the learned Revenue Counsel have been considered in this order.

17. This takes me to the alternate remedy plea. There is no disputation or disagreement that alternate remedy is available to the writ petitioner by way of a statutory appeal under Section 51 of TN VAT Act. The alternate remedy rule no doubt is not an absolute rule. In other words, the alternate remedy rule is a rule of discretion. It is not only a rule of discretion, it is a self restraint *qua* writ jurisdiction. In the light of this obtaining legal position, Hon'ble Supreme Court in a long line of judgments ie., ***Dunlop India*** case ***[Assistant Collector of Central Excise, Chandan Nagar, West Bengal Vs. Dunlop India Ltd., and others*** reported in ***(1985) 1 SCC 260], Satyawati Tandon [United Bank of India Vs. Satyawati Tondon and others*** reported in ***(2010) 8 SCC 110]*** and ***K.C.Mathew [Authorized Officer, State Bank of Travancore and another Vs. Mathew K.C.*** reported in ***(2018) 3 SCC 85]*** has repeatedly held that when it comes to Revenue matters [ie., fiscal Statutes] alternate remedy rule has to be applied with utmost rigour. These three case laws mentioned here do not make a exhaustive list, they are only illustrative and what I have mentioned are oft quoted judgments for the proposition that alternate remedy rule has to be applied with utmost rigour in fiscal Statutes.

18. Relevant paragraph in ***Dunlop India*** case is paragraph No.3 and the same reads as follows:

> *''**3.** .... Article 226 is not meant to short-circuit or circumvent statutory procedures. It is only where statutory remedies are entirely ill-suited to meet the demands of extraordinary situations, as for instance where the very vires of the statute is in question or where private or public wrongs are so inextricably mixed up and the prevention of public injury and the vindication of public justice require it that recourse may be had to Article 226 of the Constitution. But then the Court must have good and sufficient reason to bypass the alternative remedy provided by statute. <u>Surely matters involving the revenue where statutory remedies are available are not such matters</u>. We can also take judicial notice of the fact that the vast majority of the petitions under Article 226 of the Constitution are filed solely for the purpose of obtaining interim orders and thereafter prolong the proceedings by one device or the other. The practice certainly needs to be strongly discouraged.'*
>
> *(**Underlining made by this Court to supply emphasis and highlight**)''*

19. Relevant paragraph in ***K.C.Mathew*** case is paragraph No.10 and the same reads as follows:

> *'10. In **Satyawati Tondon** the High Court had*

restrained further proceedings under Section 13(4) of the Act. Upon a detailed consideration of the statutory scheme under the SARFAESI Act, the availability of remedy to the aggrieved under Section 17 before the Tribunal and the appellate remedy under Section 18 before the Appellate Tribunal, the object and purpose of the legislation, it was observed that a writ petition ought not to be entertained in view of the alternate statutory remedy available holding: (SCC pp.123 & 128, Paras 43 & 55)

> *"43. Unfortunately, the High Court overlooked the settled law that the <u>High Court will ordinarily not entertain a petition under Article 226 of the Constitution if an effective remedy is available to the aggrieved person and that this Rule applies with greater rigour in matters involving recovery of taxes, cess, fees</u>, other types of public money and the dues of banks and other financial institutions. In our view, while dealing with the petitions involving challenge to the action taken for recovery of the public dues, etc., the High Court must keep in mind that the legislations enacted by Parliament and State Legislatures for recovery of such dues are a code unto themselves inasmuch as they not only contain comprehensive procedure for recovery of the dues but also envisage constitution of quasi-judicial bodies for redressal of the grievance of any aggrieved person. Therefore, in all such cases, the High Court must insist that before availing remedy under Article 226 of the Constitution, a person must exhaust the remedies available under the relevant statute.*
>
> *55.It is a matter of serious concern that despite repeated pronouncement of this Court, the High Courts continue to ignore the availability of statutory remedies under the DRT Act and the SARFAESI Act and exercise jurisdiction under Article 226 for passing orders which have serious adverse impact on the right of banks and other financial institutions to recover their dues. We hope and trust that in future the High Courts will exercise their discretion in such matters with greater caution, care and circumspection.'*

(underlining made by this Court to supply emphasis and highlight)'

20. To be noted in paragraph No.10 of ***K.C.Mathew*** case, the ***Satyawati Tondon*** case law has been extracted, reproduced and reiterated and therefore, I deem it appropriate not to burden this order with extracts from ***Satyawati Tondon*** case.

21.I find that the above proposition applies in all fours to the case on hand as the matter does not fall under any of the exceptions to the alternate remedy rule. To be noted, the exceptions have been adumbrated in the oft quoted ***Whirlpool Corporation*** case [***Whirlpool Corporation*** *Vs.* ***Registrar of Trade Marks, Mumbai and others*** reported in **(1998) 8 SCC 1**]. This has come to stay in litigation parlance as ***Whirlpool*** exceptions. More importantly, in a very recent judgment a three member Bench of the Hon'ble Supreme Court in ***Civil Appeal No. 5121 of 2021 [The Assistant Commissioner of State Tax and Others Vs. M/s. Commercial Steel Limited]*** vide dated 03.09.2021 culled out the exceptions and held that interference in writ jurisdiction should be only in exceptional cases and adumbrated the exceptions. The relevant paragraphs in ***Commercial Steel*** case are paragraph Nos.11 & 12 and the same reads as follows:

> *'11. The respondent had a statutory remedy under section 107. Instead of availing of the remedy, the respondent instituted a petition under Article 226. The existence of an alternate remedy is not an absolute bar to the maintainability of a writ petition under Article 226 of the Constitution. But a writ petition can be entertained in exceptional circumstances where there is: (i) a breach of fundamental rights; (ii) a violation of the principles of natural justice; (iii) an excess of jurisdiction; or (iv) a challenge to the vires of the statute or delegated legislation.*
>
> *12. In the present case, none of the above exceptions was established. There was, in fact, no violation of the principles of natural justice since a notice was served on the person in charge of the conveyance. In this backdrop, it was CA 5121/2021 7 not appropriate for the High Court to entertain a writ petition. The assessment of facts would have to be carried out by the appellate authority. As a matter of fact, the High Court has while doing this exercise proceeded on the basis of surmises. However, since we are inclined to relegate the respondent to the pursuit of the alternate statutory remedy under Section 107, this Court makes no observation on the merits of the case of the respondent.'*

22.A careful perusal of the aforesaid paragraphs make it clear that none of the aforesaid exceptions are attracted in the case on hand. If at all and if that be so, the closest one can come to is NJP [Natural Justice Principle] violation. The trajectory the matter has taken has been clearly set out supra in this order which makes it clear that there is no NJP violation. The Hon'ble Division Bench also in its 28.10.2021 order, more particularly in paragraph No.6 thereat has clearly observed that the respondent had given sufficient opportunity to the appellant to submit their explanation and however for the reasons best known to the appellant the appellant chose to seek for some more time. As the entire order of Hon'ble Division Bench has been reproduced, I would not venture into elaborating further. Suffice to say that this has been clearly captured in paragraph No.6 of the order of Hon'ble Division Bench dated 28.10.2021.

23. The narrative thus far, discussion and dispositive reasoning set out supra draws the curtains on the captioned four writ petition. In other words, the campaign of the writ petitioner *qua* the impugned orders in the captioned four writ petitions fail and the writ petitions are dismissed albeit making it clear that if the writ petitioner chooses the alternate remedy route and files statutory appeals, the same will be considered (subject of course to limitation and pre-deposit condition) by the appellate authority on its own merits and in accordance with law.

24. As a concluding remark, this Court also makes it clear (as already alluded to supra elsewhere in this order) that this is the third round of litigation in the first tier of tax assessment and therefore, this Court is of the view that it is time that the dealer moves on to the appellate authority which is also an authority which can go into facts including examination of books of accounts.

25. Ergo, all four captioned Writ Petitions are dismissed albeit preserving the rights of the writ petitioner in the aforesaid manner. Consequently, captioned Writ Miscellaneous Petitions are also dismissed. There shall be no order as to costs.

Sd/-

Assistant Registrar (AD-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

MR

To

The State Tax Officer-1,
Virudhunagar Assessment Circle,
Virudhunagar.

+1 CC to M/s.S. RAJA JEYA, Advocate (SR-34473[F] dated 15/11/2021)

+1 CC to M/s.SPL GP (SR-34575[F] dated 16/11/2021)

W.P.[MD]Nos.20182 to 20185 of 2021
15.11.2021

NSN(CO)
KB(10.12.2021) 16P 4C