BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 25.02.2021
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P(MD)Nos.24500 and 24531 of 2019
and
W.M.P.(MD)Nos.21124, 21125, 21126, 21149, 21150 and 21151 of 2019

M/s.Sun Paper Mill Limited,
Represented by its Authorised Signatory,
Post Box No.2, Cheranmahadevi,
Ariyanayagipuram,
Ambasamudram-627414. ... Petitioner in both W.Ps

Vs.

The State Tax Officer (Main),
Ambasamudram,
Tirunelveli. ... Respondent in both W.Ps

Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records on the file of the respondent in TIN 33715620172/2009-10 dated 14.05.2019 and TIN 33715620172/2010-11 dated 13.05.2019 and consequential proceedings in TIN 33715620172/2009-10 and TIN 33715620172/2010-11 dated 14.06.2019 respectively and quash the same as arbitrary, illegal and devoid of any merit.

(in both W.Ps)
For Petitioner : Mr.C.Deepak

For Respondent : Mrs.J.Padmavathi Devi,
Special Government Pleader.

COMMON ORDER

Heard the learned counsel on either side.

2.The petitions are two in number. The petitioner is one and the same. The assessment years are different. The petitioner had earlier suffered an adverse order at the hands of the respondent. Questioning the same, the petitioner filed W.P.(MD)Nos.5049 and 5050 of 2012 on the ground that the petitioner was not granted personal hearing. The earlier orders were set aside and the matter was remanded to the file of the respondent. Pursuant to the order passed of this Court, the respondent gave personal hearing to the petitioner and thereafter the impugned orders came to be passed. They are under challenge in these writ petitions on the ground that the petitioner could not produce some relevant documents.

3.The learned counsel for the petitioner would contend that in fact they asked for further time but then, the respondent without considering the said request chose to pass the impugned orders. In the typed set of papers, the documents now sought to be introduced have been enclosed.

4.I am of the view that since factual aspects will have to be gone into, the petitioner has to necessarily pursue his appellate remedy. The petitioner's counsel wants me to set aside the impugned orders and remand the matters to the file of the respondent. I am not inclined to do so for the simple reason that the respondent cannot really be faulted for not having given any further time to the petitioner herein.

5.The petitioner comes forward to deposit 25% of the disputed tax within a period of two weeks from the date of receipt of a copy of this order. If the petitioner complies with the said undertaking, the petitioner is given time to file an appeal before the Appellate Authority within a period of two weeks thereafter. The Appellate Authority will entertain the appeal without reference to limitation. Payment of 25% of the disputed tax, which the petitioner comes forward to deposit will of course be taken note of towards fulfillment of the pre-deposit condition. Since an appeal is continuation of the original proceeding, the petitioner is at liberty to adduce all the additional evidence which he now wants to project. I make it clear that I have not gone into the merits of the petition. All the contentions of the petitioner are left open.

6.With this liberty to the petitioner, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (W)

// 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 (Main),
Ambasamudram,
Tirunelveli.

+2 CC to M/s.C.DEEPAK, Advocate (SR-7399[F],7400 dated 25/02/2021)

W.P(MD)Nos.24500 and 24531 of 2019
25.02.2021

kvn(CO)
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