



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02.03.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)Nos.10780 to 10782 of 2017

and

W.M.P. (MD)Nos.8208 to 8210 of 2017

WEB COPY

M/s.Thirumangai Stores,
Represented by its Proprietor,
Mr.R.Ganesh Kanna,
No.46, Melasalai Street,
Ayyampettai,
Papanasam Taluk,
Thanjavur Distric

... Petitioner in all W.Ps.

-Vs-

The Commercial Tax Officer,
Papanasam Assessment Circle,
Papanasam,
Thanjavur District.

... Respondent in all W.Ps.

Prayer in W.P. (MD)No.10780 of 2017: Petition 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 No.33443841680/2012-2013, dated 21.03.2017 and quash the same as illegal, arbitrary, without jurisdiction and against the Judgments of the Hon'ble Supreme Court reported in (1) 39 VST 30 in the case of Girdhari Lal Nannelal and (2) 121 STC 1 in the case of P.C.Ittymathew & Sons and also against the principles of natural justice.

Prayer in W.P. (MD)No.10781 of 2017: Petition 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 No.33443841680/2013-2014, dated 10.04.2017 and quash the same as illegal, arbitrary, without jurisdiction and against the Judgments of the Hon'ble Supreme Court reported in (1) 39 VST 30 in the case of Girdhari Lal Nannelal and (2) 121 STC 1 in the case of P.C.Ittymathew & Sons and also against the principles of natural justice.

Prayer in W.P. (MD)No.10782 of 2017: Petition 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 No.33443841680/2014-2015, dated 10.04.2017 and quash the same as illegal, arbitrary, without jurisdiction and against the Judgments of the Hon'ble Supreme Court reported in (1) 39 VST 30 in the case of Girdhari Lal Nannelal and (2) 121 STC 1 in the case of P.C.Ittymathew & Sons and also against the principles of natural justice.



For Petitioner : Mr.K.Soundararajan
For Respondent : Mr.G.Arjunan
Government Advocate
(in all W.Ps.)

COMMON ORDER

The learned counsel for the petitioner seeks leave to withdraw these writ petitions, so that, he can pursue alternative remedy of appeal. Permission is granted.

2.The learned counsel for the petitioner states that within a period of two weeks from the date of receipt of a copy of this order, the petitioner would file the statutory appeal before the appellate authority. If within the aforesaid period, the appeals are filed, the appellate authority is directed to entertain the same without reference to limitation, but of-course subject to other formalities such as pre-deposit. I make it clear that I have not gone into the merits of the matter. These Writ Petitions are dismissed as withdrawn. All the contentions of the petitioner are left open. 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.

The Commercial Tax Officer,
Papanasam Assessment Circle,
Papanasam,
Thanjavur District.

+3 CC to M/s.K.SOUNDARARAJAN, Advocate (SR-8574[F] dated 03/03/2021)

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and
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02.03.2021