



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.NOS.119 & 122 OF 2022

AND

W.M.P.NOS.123, 124, 127 & 128 OF 2022

(THROUGH VIDEO CONFERENCING)

Tvl.Sonal Vyapar Limited,
Represented by its Director,
Mr.R.Raajasekaran,
No.110/2, Nattamangala Main Road,
Maniyanoor, Salem - 636 010.

... Petitioner in both W.Ps

.Vs.

1. The Assistant Commissioner (ST),
Kondalapatty Circle, Salem.
2. The Appellate Deputy Commissioner,
C.T.Building,
Coimbatore, Salem Camp Office.

... Respondents in both W.Ps

Prayer in W.P.No.119 of 2022:

Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of the first respondent in TIN:33362800429/2008-2009 dated 19.07.2021 and quash the same as being without jurisdiction and authority of law and contrary to the Principles of Natural Justice.

Prayer in W.P.No.122 of 2022:

Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of the second respondent in Na.Ka.No.377/2021/A1 dated 01.10.2021 and quash the same as being without jurisdiction and authority of law and contrary to the Principles of Natural Justice.



WEB COPY

For Petitioner : Mr.R.Senniappan
(In both W.Ps)

For Respondents : Mr.N.R.R.Arun Natarajan
(In both W.Ps) Special Government Pleader

COMMON ORDER

Mr.N.R.R.Arun Natarajan, learned Special Government Pleader takes notice on behalf of the respondents.

2. The petitioner has filed W.P.No.119 of 2022 for a wider relief to quash the impugned Assessment Order dated 19.07.2021 and the consequential order/memo of the respondents in W.P.No.122 of 2022 summarily rejecting the appeal of the petitioner against the aforesaid order on the ground that the petitioner had failed to pre-deposit the amount. These writ petitions are however disposed in the light of the substructure and compliance by the petitioner.

3. It is noticed that the petitioner has now taken a Demand Draft for a sum of Rs.8,56,833/- on 08.10.2021 which has been now received by the Office of the first respondent. Thus, there is a statutory compliance by the petitioner though belatedly.

4. Considering the same, these writ petitions are disposed by directing the second respondent to entertain the appeal filed by the petitioner on 24.09.2021 and decide the case on merits within a period of forty five (45) days from the date of receipt of a copy of this order.

5. Liberty is given to the petitioner to represent the appeal papers before the second respondent within a period of fifteen (15) days from the date of receipt of a copy of this order. If such compliance is made, the second respondent shall entertain the appeal and dispose the same in accordance with law.

6. Since the petitioner had already taken a Demand Draft which has been acknowledged by the first respondent towards pre-deposit, the attachment of the bank accounts of the petitioner



shall stand vacated and further action will be subject to final outcome of the appeal filed by the petitioner. The petitioner is also directed to co-operate with the second respondent. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

rgm/arb

To

1. The Assistant Commissioner (ST),
Kondalapatty Circle, Salem.
2. The Appellate Deputy Commissioner,
C.T.Building,
Coimbatore, Salem Camp Office.

+1cc to the Special Government Pleader(Taxes), S.R.No.1903

W.P.Nos.119 & 122 of 2022
and
W.M.P.Nos.123, 124, 127 & 128 of 2022

BS (CO)
PM/27/01/2022