



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.04.2022

Coram

THE HONOURABLE MR. JUSTICE R. MAHADEVAN
and
THE HONOURABLE MR. JUSTICE J.SATHYA NARAYANA PRASAD

Writ Petition Nos.34578 & 36676 to 36691 of 2015
and

M.P. No.1 of 2015 in W.P.No.34578 of 2015

&

M.P. No. 2 of 2015 in W.P.Nos.36676 to 36691 of 2015

P. Elango

.. Petitioner in all W.Ps

Versus

1. State of Tamil Nadu,
Rep. by its Secretary to Government,
Commercial Taxes Department,
Fort St.George,
Chennai - 600 009.
2. Tamil Nadu Sales Tax Appellate Tribunal,
(Additional Bench),
Coimbatore - 18.
3. The Commercial Tax Officer,
Sankari Circle,
Erode.
4. Tan India Limited (In Liquidation),
Rep. by the Official Liquidator,
High Court, Madras.
5. M.S.Mathivanan
6. M.S. Kumanan

.. Respondents in all W.Ps

Common Prayer:

Writ Petitions filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records of the second respondent in its order dated 09.06.2010 in Appeal Nos.25/03, 26/03, 27/03, 28/03, 29/03, 30/03, 31/03, 32/03, 258/03, 259/03, 260/03, 261/03,



262/03, 263/03, 264/03, 265/03 & 266/03 in respect of Assessment Years 1990-91, 1992-93, 1993-94, 1994-95, 1995-96, 1996-97, 1998-99, 1997-98, 1990-91, 1992-93, 1993-94, 1994-95, 1995-96, 1996-97, 1997-98, 1997-98 & 1998-99 respectively to quash the same and to further direct the second respondent to hold denovo enquiry in respect of the above appeals in the presence of the Official Liquidator, the fourth respondent herein.

For Petitioner : Mr. S.N. Kirubanandan
for Mr.B.Ravi Raja
in all the Writ Petitions

For Respondent : Mr. M. Venkateswaran,
Special Government Pleader
Assisted by Mr. V. Prashanth Kiran,
Government Advocate (Taxes) for RR1 to 3
in all the Writ Petitions

For Respondent : Mr. S.R. Sundar for R4
in all the Writ Petitions

For Respondents : No Appearance for RR5 and 6
in all the Writ Petitions

COMMON ORDER

(Common Order of the Court was delivered by R.MAHADEVAN, J.)

The petitioner has filed these writ petitions praying to issue a writ of certiorarified mandamus to call for the records of the common order passed by the second respondent in Appeal Nos.25/03, 26/03, 27/03, 28/03, 29/03, 30/03, 31/03, 32/03, 258/03, 259/03, 260/03, 261/03, 262/03, 263/03, 264/03, 265/03 & 266/03 dated 09.06.2010, in respect of respective Assessment Years 1990-91, 1992-93, 1993-94, 1994-95, 1995-96, 1996-97, 1998-99, 1997-98, 1990-91, 1992-93, 1993-94, 1994-95, 1995-96, 1996-97, 1997-98, 1997-98 & 1998-99, quash the same and further, direct the second respondent to hold denovo enquiry in respect of the above appeals in the presence of the Official Liquidator / fourth respondent.

2.On 12.04.2022, when these matters were taken up for consideration, the learned counsel for the petitioner submitted that though the petitioner raised very many grounds assailing the order impugned herein, he would be satisfied, if an opportunity is granted to him to produce all the relevant documents before the authority concerned, for substantiating his case. In view of the same, this court directed the learned Government Advocate appearing for the respondents to get instructions in this regard.



3. Accordingly, today, the learned Government Advocate appearing for the respondents 1 to 3 produced a copy of the communication in ROC.No.4073/1997/A3, dated 22.04.2022 received by him from the Assistant Commissioner (ST) (FAC), Komarapalayam Assessment Circle, Sankari, wherein, it is, inter alia, stated that the department is willing to grant one more opportunity to the dealer to put forth his case and to submit all the necessary documents.

4. By way of reply, the learned counsel for the petitioner submitted that the petitioner is ready to submit all the relevant documents available with him, before the authority concerned to support his case.

5. In view of the above submissions made by the learned counsel on either side, without expressing any opinion on the merits of the case, the petitioner is directed to submit all the necessary documents before the authority concerned within a period of four weeks from the date of receipt of a copy of this order. On such submission, the authority concerned shall consider the same and pass appropriate orders, on merits and in accordance with law, after affording an opportunity of personal hearing to him, within a period of four weeks thereafter.

6. Accordingly, all these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS III)

/True Copy//

Sub Assistant Registrar

mrr/rsh

To

1. The Secretary to Government,
Commercial Taxes Department,
Fort St.George, Chennai - 600 009.
2. The Tamil Nadu Sales Tax Appellate Tribunal,
(Additional Bench), Coimbatore - 18.
3. The Commercial Tax Officer,
Sankari Circle, Erode.



4. The Official Liquidator,
Tan India Limited (In Liquidation),
High Court, Madras.

WEB COPY

+17ccs to Mr.K.Moorthy, Advocate, S.R.No.28226
+18ccs to Mr.B.Ravi Raja, Advocate, S.R.No.28278
+1cc to the Special Government Pleader(Taxes), S.R.No.28422,
28421

WP Nos.34578 &
36676 to 36691 of 2015

RSV[co]
NSK/07/06/2022