

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2022

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.NOS.13384, 13386, 13391, 13396 & 13403 OF 2019

AND

WMP.NOS.13490, 13495, 13497 OF 2019

[VIDEO CONFERENCING]

M/s.Jai Agencies

Represented by its Proprietor

Mr.C.JaiKumar

No.76, Thiru Neelakandar Madam

Rasikomaripalayam Street

Mohanur, Namakkal District,

Namakkal - 637 015.

....Petitioner in all WP's

-Vs-

1. State Tax Officer,
Namakkal (Rural) Assessment Circle,
Namakkal.

2. The Branch Manager,
Canara Bank,
No.96, Thottakkaraa Street,
Mohanur Post,
Namakkal 637 015.

...Respondents in all WP's

Prayer in W.P.No.13384 of 2019 :-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records on the file of the 1st respondent herein in TIN:33813103987/2011-12 dated 28.05.2018 and quash the same.

Prayer in W.P.No.13386 of 2019 :-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records on the files of the 1st respondent herein in TIN:33813103987/2016-17 dated 09.08.2018 and quash the same and consequently direct the 1st respondent to lift the bank

attachment made in Roc No.1653/2018/A3 dated 07.03.2019 of the petitioner's bank account bearing A/c No.1211285000003 having in the 2nd Respondent bank.

Prayer in W.P.No.13391 of 2019 :-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records on the files of the 1st respondent herein in TIN:33813103987/2014-15 dated 24.07.2018 and quash the same and consequently direct the 1st respondent to lift the bank attachment made in Roc No.1653/2018/A3 dated 07.03.2019 (Assessment Year was wrongly mentioned as 2015-16 instead of 2014-15) of the petitioner's bank account bearing A/c No.1211285000003 having in the 2nd Respondent bank.

Prayer in W.P.No.13396 of 2019 :-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records on the files of the 1st respondent herein in TIN:33813103987/2013-14 dated 24.07.2018 and quash the same and consequently direct the 1st respondent to lift the bank attachment made in Roc No.1653/2018/A3 dated 07.03.2019 of the petitioner's bank account bearing A/c No.1211285000003 having in the 2nd Respondent bank.

Prayer in W.P.No.13403 of 2019 :-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records on the file of the 1st respondent herein in TIN:33813103987/2012-13 dated 12.07.2018 and quash the same.

For Petitioner in all WP's : Mr.S.Rajesh

For Respondents in all WP's : Ms.Amirta Poonkodi Dinakaran,
Government Advocate, for R1

COMMON ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate appearing on behalf of the first respondent.

2.The petitioner has challenged the impugned orders passed during the month of May 2018, July 2018 and August 2018, wherein the demand has been confirmed and penalty has been imposed on the petitioner. Instead of filing an appeal before the Appellate

Commissioner or filing appropriate application under Section 84 of the TNVAT Act, 2006 for rectification of the order, the petitioner has come before this Court by filing these Writ Petitions.

3.The admitted fact is that the petitioner has paid substantial part of the amount confirmed in the impugned order barring the penalty. Considering the same, I am inclined to dispose of these writ petitions by giving liberty to the petitioner to file the statutory appeals before the Appellate Commissioner within a period of 45 days from the date of receipt of a copy of this order.

4.The amount already paid by the petitioner shall be treated as sufficient amount for the purpose of entertaining the appeals and the Appellate Commissioner shall dispose of the respective appeals on merits, if such appeals are filed within a period of 45 days from the date of receipt of a copy of this order.

5.These Writ Petitions are disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

pgp

To

- 1 State Tax Officer,
Namakkal (Rural) Assessment Circle,
Namakkal.
- 2 The Assistant Commissioner (State Tax) FAC,
Namakkal (Rural).

+1cc to the Special Government Pleader, S.R.No.1478

W.P.Nos.13384, 13386, 13391, 13396
& 13403 of 2019

SMI (CO)
PM/27/01/2022