



WEB COPY



W.A. Nos. 1882, 1883, 1876 & 1877 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.11.2022

CORAM

THE HON'BLE MR. JUSTICE S. VAIDYANATHAN

AND

THE HON'BLE MR. JUSTICE C. SARAVANAN

W.A. Nos. 1882, 1883, 1876 & 1877 of 2022

&

C.M.P. Nos. 13785, 13787, 13777 & 13778 of 2022

M/s. AAM India Manufacturing Corporation
Pvt. Ltd.,
rep. by its Group Controller – India &
Authorised Signatory,
Mr. Sunil Gupta,
Plot No. P-62, Mahindra World City,
Eighth Avenue, First Cross Street,
Chengalpattu – 603 002.

..Appellant in all the
appeals

Vs.

The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu – 603001.

..Respondent in all the
appeals

Prayer: Writ Appeals as against the common order dated 25.07.2022
passed in W.P. Nos. 27218, 27217, 27208 & 27211 of 2019 respectively.



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For Appellant in all
the appeals

:: Mr.Sriprakash for
M/s.S. Muthuvenkatraman
J. Shankarraman
P. Jayalakshmi

For Respondent in all
the appeals

:: Mr.Harsha Raj
Addl. Govt. Pleader (T)

COMMON JUDGMENT

S. VAIDYANATHAN,J.

AND

C. SARAVANAN,J.

These writ appeals have been filed as against the order dated 25.07.2022 passed by the learned Single Judge in W.P. Nos. 27218, 27217, 27208 & 27211 of 2019 respectively.

2. The writ petitions were filed by the appellant for issuance of a Writ of Certiorari to call for the records of the respondent comprised in TIN:33571606874/2013-14, 33571606874/2014-15, 33571606874/2012-13, & 33571606874/2015-16 respectively and to quash the same.



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3. By the impugned order, the learned Single Judge has remitted the case back to the respondent to pass fresh orders. However, while remitting the case back to the respondent, certain observations had been made, which would have an impact on the outcome of the remanded proceedings. It is submitted by the learned counsel for the appellant that but for the aforesaid observations, the appellant is willing to submit to the jurisdiction of the respondent in the de novo proceedings.

4. Though these cases were argued at length by Mr. Sriprakash, learned counsel for the appellant, today, when these cases are taken up for hearing finally, learned Additional Government Pleader for the respondent submitted that he has instructions to submit that the respondent can be given a free hand to pass orders afresh, without reference to any of the observations contained in the impugned order passed by the learned Single Judge.

5. We have heard the arguments advanced by the learned counsel for the appellant and the learned Additional Government Pleader for the respondent.

6. Considering the submission made by the learned Additional Government Pleader for the respondent, we set aside the impugned order



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nv

passed by the learned Single Judge and remit the case back to the respondent to pass fresh orders on merits and in accordance with law within a period of six months from the date of receipt of a copy of this order considering the fact that the dispute pertains to assessment years 2012-2013, 2013-2014, 2014-2015 & 2015-2016.

7. It is needless to state that the appellant shall be heard in person or through representative and the appellant can also make additional submissions, if any.

8. The writ appeals are disposed of with the above direction.
No costs. Connected C.M.Ps are closed.

nv

(S.V.N.J.) (C.S.N.J.)
29.11.2022

To
The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu – 603001.

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