BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.03.2022

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.5017 of 2022

Tvl.Haji Timber Industries,
Represented by its Partner,
S.Mohammed Usman ... Petitioner

Vs.

1.The Secretary
The Tamil Nadu Sales Tax Appellate Tribunal,
(Additional Bench)
Commercial Taxes Buildings,
Madurai-20.

2.The State of Tamil Nadu,
Represented by The Joint Commissioner(CT),
Tirunelveli Division,
Tirunelveli.

3.The Commissioner Tax Officer,
Presently designated as
The State Tax Officer,
Tenkasi. ...Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned proceedings passed by the first respondent in Madurai Tribunal Miscellaneous Petition No.74 of 2020 in Madurai Tribunal State Appeal No.15/2017 dated 10.11.2021 and quash the same as arbitrary, and against the principles of Natural Justice and further direct the first respondent to take up the appeal on file for disposal of the same on its merits as per the provisions of the Tamil Nadu Value Added Tax Act.

For Petitioner : Mr.A.Satheesh Murugan
For Respondents : Mr.M.Prakash
Additional Government Pleader

ORDER

Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents.

2.The Tribunal had earlier allowed the appeal filed by the State on the ground that on behalf of the petitioner there was no representation on 08.01.2020 and the petitioner had also nothing to state in the second appeal.

3. The petitioner appears to have filed a Miscellaneous Application No.74 of 2020 to set aside the aforesaid order, dated 08.01.2020. By the impugned order, the first respondent has rejected the said M.P.No.74 of 2020. However, no reasons have been in the impugned order as to why the aforesaid application has been rejected.

4. Considering the same, I am inclined to set aside the impugned order, dated 10.11.2021 and an order dated 08.01.2020 and remit the case back to the first respondent to pass appropriate orders on merits within a period of three months from the date of receipt of copy of this order. It is needless to state that before passing such orders, the petitioner and the respondents therein shall be heard. However, if the petitioner fails to co-operate in the denovo proceedings before the first respondent, the first respondent shall pass orders on merits based on the available records. The writ petition stands disposed of with the above observations. No costs.

Sd/-

Assistant Registrar (CRL)

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/ /2022

Sub Assistant Registrar(CS)

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To

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The Tamil Nadu Sales Tax Appellate Tribunal,
(Additional Bench)
Commercial Taxes Buildings,
Madurai-20.

2.The Joint Commissioner(CT),
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Tirunelveli Division, Tirunelveli.

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Presently designated as
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+1 CC to M/s.R.D.GANESAN, Advocate (SR-13359[F] dated 22/03/2022)

+1 CC to M/s.SPL GP (SR-14319[F] dated 24/03/2022)

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