BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.09.2022

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P(MD).No.8273 of 2020
and
W.M.P(MD).Nos.7670 and 7672 of 2020

Rajas Fine Arts,
Through its Proprietor,
R.Thirupathi,
Virudhunagar District.

: Petitioner

Vs

The State Tax Officer (ADDL),
Srivilliputhur,
Virudhunagar District

: Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records pertaining to the Impugned Proceedings of the Respondent in TIN No. 33266083352/11-12, 2012-13, 2013-14, dated 11.01.2018 and vide notice dated 18.06.2020 and to quash the same and for other reliefs.

For Petitioner : Mr.N.Mariappan

For Respondent : Mr.M.Prakash
Additional Government Pleader

ORDER

The present writ petition had been filed in the nature of Certiorari challenging the order passed by the Respondent in TIN No. 33266083352/11-12, 2012-13, 2013-14, dated 11.01.2018 and vide notice dated 18.06.2020.

2.The common question that arises for consideration in this Writ Petition relates to interpretation of the amendment made to Section 19(2)(v) and the insertion of the proviso to Section 19(2) vide amendment Act No.28 of 2013 and its subsequent omission vide amendment Act No.5 of 2015. The scope and ambit of the above amendments stand resolved by the Division Bench of this Court in W.A.No.1260 of 2017, dated 31.03.2022. An attempt was made to suggest that the State intends to file an appeal against the above order of the Division Bench, similar submission made has been considered and the following orders were passed in W.A.No.812 of 2019 dated 08.09.2022.

> *3. Though there is a request for adjournment stating that the State is proposing to file an appeal, we are inclined to dismiss this writ appeal considering the fact that the issues are now covered against the State. However, we leave it open to the State to work out their remedy before the Hon'ble Supreme Court along with other cases where an order has been passed as referred to supra.*

3. Following the same, the impugned order is set aside and the matter is remitted back to the Assessing Officer to redo the assessment in terms of the Division Bench judgments in W.A.No.1260 of 2017, dated 31.03.2022 and W.A.No.812 of 2019 dated 08.09.2022, within a period of four months, from the date of receipt of a copy of this order.

4.With the above direction, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

29.09.2022

Index : Yes / No
Internet : Yes/ No
lr

To

The State Tax Officer (ADDL),
Srivilliputhur,
Virudhunagar District

MOHAMMED SHAFFIQ, J.

lr

W.P(MD).No.8273 of 2020

29.09.2022