



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.03.2022

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. (MD) Nos.21614, 21616, 21621, 21622, 21627, 21628, 23500, 23501, 23503, 23505, 23507, 23508, 23510, 23514, 23518, 23519, 23521, 23528, 23531, 23536, 23537, 23543, 23545, 23547, 23550 and 23553 of 2019
and
W.M.P. (MD) Nos.18316, 18321, 18331, 18332, 18335, 18338, 20132 to 23137, 20139, 20141, 20144, 20145, 20147, 20152, 20157, 20165, 20162, 20172, 20173, 20174, 20177 and 20178 of 2019

The Joint Commissioner,
Central Excise,
Office of the Commissioner of Central Excise,
Tractor Road NGO 'A' Colony,
Tirunelveli 627 007.

... Petitioner in all WPs

/vs./

1.The President/District Consumer Dispute
Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.The Deputy Commissioner,
State Tax,
Commercial Tax Department,
Tirunelveli.

3.M.Muhammad Abubakar Siddik

4.The Partner,
Hotel Annapoorna,
Ambai Road,
Melapalayam,
Tirunelveli - 5.

... Respondents in WP(MD).21614 of 2019

1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.The Assistant Commissioner,
Kalal Section,
District Collector Office Campus,
Kokkirakulam, Tirunelveli.



3.The Joint Commissioner,
State Tax, Commercial Tax Department,
Tirunelveli.

4.K.Sermakani

5.The Director,
Casino Bar, AAR Royal Residency P Ltd.,
996/1-B Vasanthar Nagar, Near New Bus Stand,
Tirunelveli - 627 005.

... Respondents in WP (MD) No.21616 of 2019

1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.The Deputy Commissioner,
State Tax, Commercial Tax Department,
Tirunelveli.

3.M.Mydeen Pitchai

4.The Partner,
Hotel Annapoorna, Ambai Road,
Melapalayam,
Tirunelveli - 5.

... Respondents in WP (MD) No.21621 of 2019

1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.The Deputy Commissioner,
State Tax, Commercial Tax Department,
Tirunelveli.

3.K.Maheswaran

4.The Proprietor,
Arunagiri Theater,
No.3, Kurukkuthurai Road,
Thirunagar, Tirunelveli Town,
Tirunelveli-627 006.

... Respondents in WP (MD) No.21622 of 2019

1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.



2.The Deputy Commissioner,
State Tax, Commercial Tax Department,
Tirunelveli.

3.D.Joseph

4.The Proprietor,
Hotel Nellai Saravana Bhava,
1D-20, North Highground Road,
Palayamkottai,
Tirunelveli-627 006.

... Respondents in WP(MD)No.21627 of 2019

1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.The Deputy Commissioner,
State Tax, Commercial Tax Department,
Tirunelveli.

3.K.Pulithurai

4.The Proprietor,
Arunagiri Theater,
NO.3, Kurukkuthurai Road,
Thirunagar, Tirunelveli Town
Tirunelveli District -627006

... Respondents in WP(MD)No.21628 of 2019

1.The President District Consumer,
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.P.Murugan

3.The Managing Director,
Hotel Sri Madhuras Arunachalam,
Iyergar Sons (P) Ltd.,
Thoothukudi Road, K.T.C.Nagar,
Palayamkottai, Tirunelveli District.

... Respondents in WP(MD)No.23500 of 2019

1.The President District Consumer,
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.



2.S.Velu

3.The Managing Director,
Hotel Sri Madhuras Arunachalam,
Iyergar Sons (P) Ltd.,
Thoothukudi Road, K.T.C.Nagar,
Palayamkottai, Tirunelveli District.

... Respondents in WP(MD)No.23501 of 2019

1.The President District Consumer,
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.P.Palavesam

3.The Managing Director,
Hotel Sri Madhuras Arunachalam,
Iyergar Sons (P) Ltd.,
Thoothukudi Road, K.T.C.Nagar,
Palayamkottai, Tirunelveli District.

... Respondents in WP(MD)No.23503 of 2019

1.The President District Consumer,
Dispute Redressal Forum,
Tirunelveli District Court Buildings, Tirunelveli.

2.P.Karuvelamuthu

3.The Managing Director,
Hotel Sri Madhuras Arunachalam,
Iyergar Sons (P) Ltd.,
Thoothukudi Road, K.T.C.Nagar,
Palayamkottai, Tirunelveli District.

... Respondents in WP(MD)No.23505 of 2019

1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.M.Mohammed Abubakar Siddik

3.The Managing Director,
Hotel Sri Madhuras Arunachalam,
Iyergar Sons (P) Ltd.,
Thoothukudi Road, K.T.C.Nagar,
Palayamkottai, Tirunelveli District.

... Respondents in WP(MD)No.23507 of 2019



1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.P.Ganapathy

3.The Managing Director,
Hotel Sri Madhuras Arunachalam,
Iyergar Sons (P) Ltd.,
Thoothukudi Road, K.T.C.Nagar,
Palayamkottai, Tirunelveli District.

... Respondents in WP(MD)No.23508 of 2019

1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.M.Esakkimuthu

3.The Managing Director,
Hotel Sri Madhuras Arunachalam,
Iyergar Sons (P) Ltd.,
Thoothukudi Road, K.T.C.Nagar,
Palayamkottai, Tirunelveli District.

... Respondents in WP(MD)No.23510 of 2019

1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

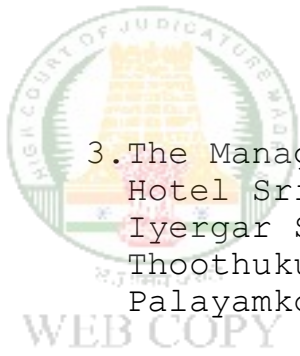
2.A.Kumar

3.The Managing Director,
Hotel Sri Madhuras Arunachalam,
Iyergar Sons (P) Ltd.,
Thoothukudi Road, K.T.C.Nagar,
Palayamkottai, Tirunelveli District.

... Respondents in WP(MD)No.23514 of 2019

1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.G.Muthukumar



3.The Managing Director,
Hotel Sri Madhuras Arunachalam,
Iyergar Sons (P) Ltd.,
Thoothukudi Road, K.T.C.Nagar,
Palayamkottai, Tirunelveli District.

... Respondents in WP(MD)No.23518 of 2019

1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.E.Appathurai

3.The Managing Director,
Hotel Sri Madhuras Arunachalam,
Iyergar Sons (P) Ltd.,
Thoothukudi Road, K.T.C.Nagar,
Palayamkottai, Tirunelveli District.

... Respondents in WP(MD)No.23519 of 2019

1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.L.Ranjith Kumar

3.The Managing Director,
Hotel Sri Madhuras Arunachalam,
Iyergar Sons (P) Ltd.,
Thoothukudi Road, K.T.C.Nagar,
Palayamkottai, Tirunelveli District.

... Respondents in WP(MD)No.23521 of 2019

1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.P.Lakshmanan

3.The Managing Director,
Hotel Sri Madhuras Arunachalam,
Iyergar Sons (P) Ltd.,
Thoothukudi Road, K.T.C.Nagar,
Palayamkottai, Tirunelveli District.

... Respondents in WP(MD)No.23528 of 2019



1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.M.Ganesan

3.The Managing Director,
Hotel Sri Madhuram Arunachalam,
Iyergar Sons (P) Ltd.,
Thoothukudi Road, K.T.C.Nagar,
Palayamkottai, Tirunelveli District.

... Respondents in WP (MD) No.23531 of 2019

1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.The Deputy Commissioner,
State Tax, Commercial Tax Department,
Tirunelveli.

3.C.Maharaja

4.The Partner,
Hotel Raja Non Veg Restaurant,
10/1A, Trivandrum Road,
Vannarapettai, Tirunelveli.

... Respondents in WP (MD) No.23536 of 2019

1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.The Deputy Commissioner,
Processing Section,
Commercial Tax Office, Palayamkottai,
Tirunelveli.

3.The Assistant Commissioner,
Kalal Section,
District Collector Office Campus,
Kokkirakulam, Tirunelveli.

4.D.Joseph

5.The Manager,
Hotel Shakunthala International,
Vannarapettai, Tirunelveli-1.

<https://hcservices.ecourts.gov.in/hcservices/>



- 6.The Proprietor,
Hotal Shakunthala International,
Vannarapettai, Tirunelveli-1.

... Respondents in WP(MD)No.23537 of 2019

- 1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

- 2.The Deputy Commissioner,
State Tax, Commercial Tax Department,
Tirunelveli.

- 3.C.Maharaja

- 4.The Partner,
Hotel Zero Degree,
Family Restaurant and Ice Creams,
Palai Bus Stand, Tirunelveli-2.

... Respondents in WP(MD)Nos.23543 & 23545 of 2019

- 1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

- 2.The Deputy Commissioner,
Processing Section,
Commercial Tax Office, Palayamkottai,
Tirunelveli.

- 3.The Assistant Commissioner,
Kalal Section,
District Collector Office Campus,
Kokkirakulam, Tirunelveli.

- 4.D.Joseph

- 5.The Manager, High Point,
RR INN (A Unit of Om Shakthi Hospitalities)
Madurai Road,
Tirunelveli Junction-627 001.

- 6.The Proprietor, High Point,
RR INN (A Unit of Om Shakthi Hospitalities)
Madurai Road,
Tirunelveli Junction-627 001.

... Respondents in WP(MD)No.23547 of 2019



1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.The Deputy Commissioner,
Processing Section,
Commercial Tax Office, Palayamkottai,
Tirunelveli.

3.The Assistant Commissioner,
Kalal Section,
District Collector Office Campus,
Kokkirakulam, Tirunelveli.

4.C.Maharaja

5.The Manager,
Hotel Shakunthala International,
Vannarapettai, Tirunelveli-1.

6.The Proprietor,
Hotel Shakunthala International,
Vannarapettai, Tirunelveli-1.

... Respondents in WP (MD) No.23550 of 2019

1.The President District Consumer
Dispute Redressal Forum,
Tirunelveli District Court Buildings,
Tirunelveli.

2.The Deputy Commissioner,
State Tax,
Commercial Tax Department,
Tirunelveli.

3.The Assistant Commissioner,
Thatchai Regional Tirunelveli Corporation ward office
Tirunelveli.

4.The Revenue Divisional Officer,
District Collector Office Campus,
Tirunelveli.

5.P.Venkatesan

6.The Manager,
Perinba Vilas Theatre,
119, Perumal East Car Street,
Tirunelveli Junction.



7.The Proprietor,
Perinba Vilas Theatre,
119, Perumal East Car Street,
Tirunelveli Junction.

WEB COPY

... Respondents in WP(MD)No.23553 of 2019

PRAYER in WP(MD).21614 of 2019: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Prohibition, prohibiting the 1st respondent from proceeding with the complaint in CC.No.96/2019 on the file of 1st respondent against the petitioner.

Prayer in WP(MD)No.21616 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.108 of 2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.21621 of 2019 : Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.91 of 2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.21622 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.106 of 2019 on the file of 1st respondent against the petitioner.

Prayer in WP(MD)No.21627 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.97 of 2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.21628 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.109 of 2019 on the file of 1st respondent against the petitioner and pass

Prayer in WP(MD)No.23500 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.132/2019 on the file of 1st Respondent against the petitioner.



Prayer in WP(MD)No.23501 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.133/2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.23503 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.134 of 2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.23505 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.137 of 2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.23507 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.142/2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.23508 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.135 of 2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.23510 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.219 of 2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.23514 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.159 of 2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.23518 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.139 of 2019 on the file of 1st Respondent against the petitioner.



Prayer in WP(MD)No.23519 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.141 of 2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.23521 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.136 of 2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.23528 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.138 of 2019 on the file of 1st Respondent against the petitioner.

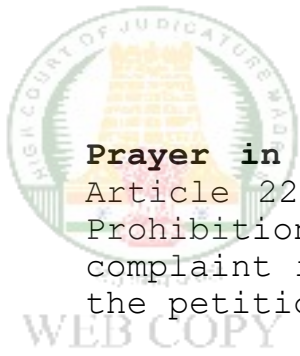
Prayer in WP(MD)No.23531 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.140 of 2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.23536 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.187 of 2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.23537 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.188/2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.23543 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.127/2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.23545 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.129 of 2019 on the file of 1st Respondent against the petitioner.



Prayer in WP(MD)No.23547 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.128 of 2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.23550 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.186 of 2019 on the file of 1st Respondent against the petitioner.

Prayer in WP(MD)No.23553 of 2019 :- Writ Petition is filed under Article 226 of the Constitution of India, for issuance of Writ of Prohibition, Prohibiting the 1st Respondent from proceeding with the complaint in CC.No.171 of 2019 on the file of 1st Respondent against the petitioner.

For Petitioner: Mr.K.Prabhu
Junior Standing Counsel in all WPs

in WP(MD)NO.21614 of 2019

For R2 : Mr.M.Prakash,
Additional Government Pleader
For R1, R3 & R4 : No appearance

in WP(MD)NO.21616 of 2019

For R2 & R : Mr.M.Prakash,
Additional Government Pleader
For R5 : Mr.T.Selvan
For R1 & R3 : No appearance

in WP(MD)NO.21621 of 2019

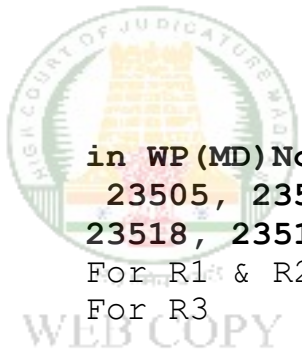
For R2 : Mr.M.Prakash,
Additional Government Pleader
For R4 : Mr.V.Meenakshi Sundaram
For R1 & 3 : No appearance

in WP(MD)NO.21627 of 2019

For R2 : Mr.M.Prakash,
Additional Government Pleader
For R4 : Mr.R.J.Karthick
For R1 & 3 : No appearance

in WP(MD)NOs.21622 & 21628 of 2019

For R2 : Mr.M.Prakash,
Additional Government Pleader
For R1, R3 & R4 : No appearance



**in WP(MD)Nos.23500, 23501, 23503,
23505, 23507, 23508, 23510, 23514,
23518, 23519, 23521, 23528 & 23581 of 2019**

For R1 & R2 : No Appearance
For R3 : Mr.R.Anand

in WP(MD)No.23536 of 2019

For R2 : Mr.K.S.Selva Ganesan,
Additional Government Pleader
For R1, R3 & R4 : No appearance

in WP(MD)No.23537 of 2019

For R2 & R3 : Mr.K.S.Selva Ganesan,
Additional Government Pleader
For R5 & R6 : Mr.R.J.Karthick
For R1 & R4 : No appearance

in WP(MD)Nos.23543 & 23545 of 2019

For R2 : Mr.K.S.Selva Ganesan,
Additional Government Pleader
For R1, R3 & R4 : No appearance

in WP(MD)No.23547 of 2019

For R2 & R3 : Mr.K.S.Selva Ganesan,
Additional Government Pleader
For R1, R4 to R6 : No appearance

in WP(MD)No.23550 of 2019

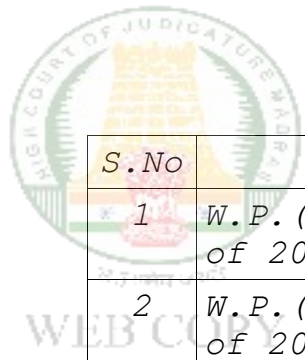
For R2 & R3 : Mr.K.S.Selva Ganesan
Additional Government Pleader
For R5 & R6 : Mr.R.J.Karthick
For R1 & R4 : No appearance

in WP(MD)No.23533 of 2019

For R2 to R4 : Mr.K.Selva Ganesan
Additional Government Pleader
For R1, R5 to R7 : No appearance

COMMON ORDER

These writ petitions have been filed by the Joint Commissioner, Central Excise for a Writ of Prohibition, prohibiting the 1st respondent from proceeding with the consumer complaints. The petitioner has been arrayed as one of the respondents before the 1st respondent, District Consumer Forum by the 3rd respondent in an action against the 4th respondent in the following cases:-



S.No	W.P.Nos	C.C.No	Complainant
1	W.P. (MD) No.21614 of 2019	C.C.No.96 of 2019	M.Muhammad Abubakar Siddik
2	W.P. (MD) No.21616 of 2019	C.C.No.108 of 2019	K.Sermakani
3	W.P. (MD) No.21621 of 2019	C.C.No.91 of 2019	M.Mydeen Pitchai
4	W.P. (MD) No.21622 of 2019	C.C.No.106 of 2019	K.Maheswaran
5	W.P. (MD) No.21627 of 2019	C.C.No.97 of 2019	D.Joseph
6	W.P. (MD) No.21628 of 2019	C.C.No.109 of 2019	K.Pulithurai
7	W.P. (MD) No.23500 of 2019	C.C.No.132 of 2019	P.Murugan
8	W.P. (MD) No.23501 of 2019	C.C.No.133 of 2019	S.Velu
9	W.P. (MD) No.23503 of 2019	C.C.No.134 of 2019	P.Palavesam
10	W.P. (MD) No.23505 of 2019	C.C.No.137 of 2019	P.Karuvelamuthu
11	W.P. (MD) No.23507 of 2019	C.C.No.142 of 2019	M.Mohammed Abubakar Siddik
12	W.P. (MD) No.23508 of 2019	C.C.No.135 of 2019	P.Ganapathy
13	W.P. (MD) No.23510 of 2019	C.C.No.219 of 2019	M.Esakkimuthu
14	W.P. (MD) No.23514 of 2019	C.C.No.159 of 2019	A.Kumar
15	W.P. (MD) No.23518 of 2019	C.C.No.139 of 2019	G.Muthukumar
16	W.P. (MD) No.23519 of 2019	C.C.No.141 of 2019	E.Appathurai
17	W.P. (MD) No.23521 of 2019	C.C.No.136 of 2019	L.Ranjith Kumar
18	W.P. (MD) No.23528 of 2019	C.C.No.138 of 2019	P.Lakshmanan
19	W.P. (MD) No.23531 of 2019	C.C.No.140 of 2019	M.Ganesan

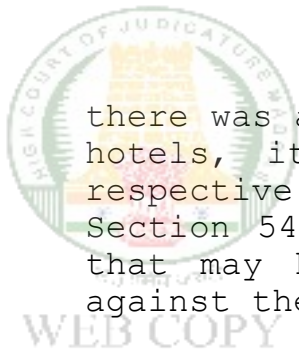
20	W.P. (MD) of 2019	No.23536	C.C.No.187 of 2019	C.Maharaja
21	W.P. (MD) of 2019	No.23537	C.C.No.188 of 2019	D.Joseph
22	W.P. (MD) of 2019	No.23543	C.C.No.127 of 2019	C.Maharaja
23	W.P. (MD) of 2019	No.23545	C.C.No.129 of 2019	C.Maharaja
24	W.P. (MD) of 2019	No.23547	C.C.No.128 of 2019	D.Joseph
25	W.P. (MD) of 2019	No.23550	C.C.No.186 of 2019	C.Maharaja
26	W.P. (MD) of 2019	No.23553	C.C.No.171 of 2019	P.Venkatesan

2. There is no representation on behalf of the 3rd respondent, the complainant before the Consumer Forum in this proceeding despite service of notice. The 3rd respondent had initiated proceedings before the Consumer Forum. In all these cases, the 3rd respondent alleged deficiency of services by the 4th respondent hotels in the respective writ petitions.

3. Though the writ petitions have been filed for a prohibition, it appears that appropriate remedy against the order of the Consumer Forum rejecting the request for deleting the name of the petitioner was available to the petitioner under Article 227 of the Constitution of India as wide power has been vested with this Court in its power of Superintendence of all Court. On the other hand, the jurisdiction of this Court under Article 226 of the Constitution of India has been invoked by the petitioner.

4. The 1st respondent/District Consumer Forum ought to have examined the issue as to whether the petitioner herein was either a necessary party or the proper party in the consumer complaints filed for the alleged deficiency of service by the respective hotels (the 4th respondent in the respective writ petitions) in the complaints filed by the 3rd respondent in these writ petitions. Though the provisions of the Code of Civil Procedure is not strictly applicable to the proceeding before the Consumer Forum, nevertheless the principles under the Code of Civil Procedure, as far as joinder, mis-joinder and non-joinder of parties are concerned, is to be followed in the proceeding before it.

5. Undoubtedly, the petitioner is neither necessary nor a proper party in the said proceeding. The 1st respondent Tribunal ought to have entertained the applications filed by the petitioner for deleting their name from the respective consumer complaints. If



there was any complaint regarding the extra collection of tax by the hotels, it was open for the complainant (3rd respondent in the respective writ petitions) to file appropriate applications under Section 54 of the TNGST Act for refund of the excess tax, if any, that may have been cancelled. Clearly, the proceedings initiated against the petitioner was unnecessary.

6.Considering the above, I am inclined to allow these writ petitions by directing the 1st respondent/District Consumer Forum to delete the name of the petitioner from the respective consumer complaints and pass appropriate orders in the complaints filed by the respective 3rd respondent in the respective consumer petitions before it.

7.These writ petitions stand allowed, accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS-III)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

To

- 1.The Deputy Commissioner,
State Tax,
Commercial Tax Department,
Tirunelveli.
- 2.The Assistant Commissioner,
Kalal Section,
District Collector Office Campus,
Kokkirakulam, Tirunelveli.
- 3.The Joint Commissioner,
State Tax, Commercial Tax Department,
Tirunelveli.
- 4.The Deputy Commissioner,
Processing Section,
Commercial Tax Office, Palayamkottai,
Tirunelveli.
- 5.The Revenue Divisional Officer,
District Collector Office Campus,
Tirunelveli.



+1 CC to M/s.SPL GP (SR-13222, 13221, 13464 & 13193[F] dated 21/03/2022)

+1 CC to M/s.D.NALLATHAMBI, Advocate (SR-13286[F] dated 21/03/2022)

+1 CC to M/s.K.PRABHU, Advocate (SR-13582[F] dated 22/03/2022)

**W.P. (MD) Nos.21614, 21616, 21621, 21622, 21627, 21628, 23500, 23501, 23503, 23505, 23507, 23508, 23510, 23514, 23518, 23519, 23521, 23528, 23531, 23536, 23537, 23543, 23545, 23547, 23550 and 23553 of 2019
18.03.2022**

KS (CO)

TR (07.04.2022) 18P 9C