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*W.P.Nos.3046, 3047, 3048, 3049 and 3050 of 2021*

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED: 21.07.2023**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P.Nos.3046, 3047, 3048, 3049 and 3050 of 2021**

Tvl.Abirami Agencies,  
Represented by its Proprietor,  
A.K.Thirunavukkarasu,  
79, Gingee Road, Sukppampet,  
Villupuram 605 601.

... Petitioner in all petitions

v.

1.The Commercial Tax Officer (FAC),  
Villupuram -I Assessment Circle,  
Villupuram.

2.The State Tax Officer,  
Villupuram -I Assessment Circle,  
Villupuram.

3.The Assistant Commissioner (State Tax),  
Villupuram – I, Villupuram.

... Respondents in all petitions

**Prayer in W.P.No.3046 of 2021:** Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the file of the 1<sup>st</sup> respondent in TNGST No:4681390/03-04 dated 16.06.2010 being certified copy of the order of assessment served on



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23.12.2020 by the 2<sup>nd</sup> respondent and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

**Prayer in W.P.No.3047 of 2021:** Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the file of the 1<sup>st</sup> respondent in TNGST No:4681390/2004-05 dated 18.01.2010 being certified copy of the order of assessment served on 23.12.2020 by the 2<sup>nd</sup> respondent and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

**Prayer in W.P.No.3048 of 2021:** Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the file of the 1<sup>st</sup> respondent in TNGST No:4681390/2005-06 dated 18.01.2010 being certified copy of the order of assessment served on 23.12.2020 by the 2<sup>nd</sup> respondent and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

**Prayer in W.P.No.3049 of 2021:** Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the file of the 1<sup>st</sup> respondent in TNGST No:4681390/2005-06/Rc.A5/4184/2008 dated 05.04.2010 being certified copy of the order of assessment served on 23.12.2020 by the 2<sup>nd</sup> respondent and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.



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**Prayer in W.P.No.3050 of 2021:** Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the file of the 1<sup>st</sup> respondent in TNGST No:4681390/2006-07 dated 13.10.2011 being certified copy of the order of assessment served on 23.12.2020 by the 2<sup>nd</sup> respondent and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For petitioner in all petitions : Mr.R.Senniappan

For Respondents in all petitions : Mrs.K.Vasanthamala,  
Government Advocate

### **COMMON ORDER**

The Writ Petitions have been filed challenging the orders of the 1<sup>st</sup> respondent in TNGST No:4681390/03-04 dated 16.06.2010, TNGST No:4681390/2004-05 dated 18.01.2010, TNGST No:4681390/2005-06 dated 18.01.2010, TNGST No:4681390/2005-06/Rc.A5/4184/2008 dated 05.04.2010, TNGST No:4681390/2006-07 dated 13.10.2011.

2. Today when the matter is taken up for hearing, it is submitted by the learned counsel for the petitioner that the entire tax due has already been paid and sought leave of this Court to file an appeal.



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3. Recording the same, the petitioner is granted liberty to file an appeal within a period of 3 weeks from the date of receipt of a copy of this order. In the event of such appeal being filed, the Appellate Authority shall admit the same without reference to limitation and shall endeavor to dispose of the appeal on merit in accordance with law within a period of 3 months from the date of filing of such appeal.

4. With the above direction, the writ petitions stands disposed of. No costs.

**21.07.2023**

*Note: Registry is directed to return the original impugned order to the petitioner.*

Index: Yes/No

Internet: Yes/No

Speaking / Non speaking order

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**MOHAMMED SHAFFIQ,J.**

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