



W.P.Nos.4749 and 4751 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.07.2023

CORAM :

THE HONOURABLE **MR.JUSTICE C.SARAVANAN**

W.P.Nos.4749 and 4751 of 2020

and

W.M.P.Nos.5610 and 5612 of 2020

Tvl.Mathi Diesel Service,
Represented by its Proprietor,
M.Sugavaneswaran,
No.1, Kalarampatty Main Road,
Salem – 636 001.

... Petitioner in both W.Ps.

Vs.

The State Tax Officer,
Salem Town (West) Circle,
Salem.

... Respondents in both W.Ps.

Prayer in W.P.No.4749 of 2020: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the respondent in TIN:33802824049/2014-15 dated 26.11.2019 and quash the same as being without jurisdiction and authority of law.



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Prayer in W.P.No.4751 of 2020: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the respondent in TIN:33802824049/2013-14 dated 26.11.2019 and quash the same as being without jurisdiction and authority of law.

For Petitioner : Mr.R.Senniappan
(in both W.Ps)

For Respondent : Mr.C.Harsharaj
(in both W.Ps) Additional Government Pleader

COMMON ORDER

The learned counsel for the petitioner submits that the petitioner may be given liberty to file statutory appeal before the Appellate Deputy Commissioner against the impugned orders in these two writ petitions.

2.The learned Additional Government Pleader for the respondent submits that if the appeal is filed, the appeal will be disposed of by the Appellate Deputy Commissioner subject to the compliance with the other statutory requirement of pre-deposit.



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3. Recording the same, these writ petitions are disposed giving liberty to the petitioner to file a statutory appeal before the Appellate Deputy Commissioner within a period of 30 days from the date of receipt of a copy of this order, subject to compliance of the mandatory requirement of pre-deposit. After compliance of the mandatory requirement of pre-deposit by the petitioner, the Appellate Deputy Commissioner shall dispose of the above appeal on merits within a period of two months thereafter. Needless to state, before passing such an order the petitioner shall be heard by the Appellate Deputy Commissioner, if such appeal is disposed.

4. These writ petitions stand disposed of in terms of the above observations. No costs. Consequently, connected writ miscellaneous petitions are closed.

03.07.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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



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To
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The State Tax Officer,
Salem Town (West) Circle,
Salem.



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C.SARAVANAN, J.
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