



WEB COPY



W.P.Nos.7599, 7603, 7608 & 7609 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 13.03.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.7599, 7603, 7608 & 7609 of 2023
and WMP Nos.7715, 7718, 7725, 7727, 7733,
7734, 7738 & 7739 of 2023

M/s.Senthur Traders,
Represented by its Proprietor
S.Bhuvaneshwar
residing at No.396/2, Jai Nagar,
2nd Street, Kangeyam Road,
Vijayapuram (Via), Tiruppur.

... Petitioner in all WPs

Vs

The Assistant Commissioner (ST)
Rural-I Assessment Circle,
Tirupur.

... Respondent in all WPs

PRAYER in WP.7599 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the impugned proceedings of the respondent in TIN 33332394161/2012-2013 and to quash the impugned orders dated 28.10.2020 and the consequential/revised order dated 18.12.2020 as both are passed contrary to the law laid down by the Madras High Court in the case of M/s.Sri Vinayaga Agencies Vs Assistant Commissioner (CT) Vadapalani -I Assessment Circle reported in 60 VST 283 affirmed by the Hon'ble Division Bench of the Madras High Court in the case of the Assistant Commissioner (CT), Vadapalani Asst Circle and another Vs Sri Vinayaga Agencies in W.A.No.1464/2016 by an order dated 7.12.2016 and also



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by the orders of the Division Bench of the Madras High Court in the case of The Assistant Commissioner (CT) Vadapalani and another Vs Sri Vinayaga Agencies in W.A.No.4292/2019 by order dated 4.3.2020, in the case of Assistant Commissioner (CT), Thiruverkadu Asst Circle Vs Infiniti Wholesale Limited reported in 99 VST 341 and by another Division Bench of the Madurai Bench of the Madras High Court in the case of M/s.Sri Balaji Traders Vs The Commercial Tax Officer-I in W.A(MD)Nos.1232 and 1233/2019 by an order dated 18.11.2019 and also passed in violation of the principles of natural justice.

PRAYER in WP.7603 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the impugned proceedings of the respondent in TIN 33332394161/2013-2014 and to quash the impugned order dated 18.12.2020 as passed contrary to the law laid down by the Madras High Court in the case of M/s.Sri Vinayaga Agencies Vs Assistant Commissioner (CT) Vadapalani -I Assessment Circle reported in 60 VST 283 affirmed by the Hon'ble Division Bench of the Madras High Court in the case of the Assistant Commissioner (CT), Vadapalani Asst Circle and another Vs Sri Vinayaga Agencies in W.A.No.1464/2016 by an order dated 7.12.2016 and also by the orders of the Division Bench of the Madras High Court in the case of The Assistant Commissioner (CT) Vadapalani and another Vs Sri Vinayaga Agencies in W.A.No.4292/2019 by order dated 4.3.2020, in the case of Assistant Commissioner (CT), Thiruverkadu Asst Circle Vs Infiniti Wholesale Limited reported in 99 VST 341 and by another Division Bench of the Madurai Bench of the Madras High Court in the case of M/s.Sri Balaji Traders Vs The Commercial Tax Officer-I in W.A(MD)Nos.1232 and 1233/2019 by an order dated 18.11.2019 and also passed in violation of the principles of natural justice.



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PRAYER in WP.7608 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the impugned proceedings of the respondent in TIN 33332394161/2014-2015 and to quash the impugned order dated 31.12.2020 as passed contrary to the law laid down by the Madras High Court in the case of M/s.Sri Vinayaga Agencies Vs Assistant Commissioner (CT) Vadapalani -I Assessment Circle reported in 60 VST 283 affirmed by the Hon'ble Division Bench of the Madras High Court in the case of the Assistant Commissioner (CT), Vadapalani Asst Circle and another Vs Sri Vinayaga Agencies in W.A.No.1464/2016 by an order dated 7.12.2016 and also by the orders of the Division Bench of the Madras High Court in the case of The Assistant Commissioner (CT) Vadapalani and another Vs Sri Vinayaga Agencies in W.A.No.4292/2019 by order dated 4.3.2020, in the case of Assistant Commissioner (CT), Thiruverkadu Asst Circle Vs Infiniti Wholesale Limited reported in 99 VST 341 and by another Division Bench of the Madurai Bench of the Madras High Court in the case of M/s.Sri Balaji Traders Vs The Commercial Tax Officer-I in W.A(MD)Nos.1232 and 1233/2019 by an order dated 18.11.2019 and also passed in violation of the principles of natural justice.

PRAYER in WP.7609 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the impugned proceedings of the respondent in TIN 33332394161/2015-2016 and to quash the impugned order dated 18.2.2021 as passed contrary to the law laid down by the Madras High Court in the case of M/s.Sri Vinayaga Agencies Vs Assistant Commissioner (CT) Vadapalani -I Assessment Circle reported in 60 VST 283 affirmed by the Hon'ble Division Bench of the Madras High Court in the case of the Assistant Commissioner (CT), Vadapalani Asst Circle and another Vs Sri Vinayaga Agencies in W.A.No.1464/2016 by an order dated



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7.12.2016 and also by the orders of the Division Bench of the Madras High Court in the case of The Assistant Commissioner (CT) Vadapalani and another Vs Sri Vinayaga Agencies in W.A.No.4292/2019 by order dated 4.3.2020, in the case of Assistant Commissioner (CT), Thiruverkadu Asst Circle Vs Infiniti Wholesale Limited reported in 99 VST 341 and by another Division Bench of the Madurai Bench of the Madras High Court in the case of M/s.Sri Balaji Traders Vs The Commercial Tax Officer-I in W.A(MD)Nos.1232 and 1233/2019 by an order dated 18.11.2019 and also passed in violation of the principles of natural justice.

(In all WPs)

For Petitioner : Mr.P.Rajkumar

For Respondents : Ms.Amrita Dinakaran

Government Advocate (Taxes)

COMMON ORDER

Mr.Rajkumar, learned counsel for the petitioner makes an endorsement to the effect that the petitioner will approach the appellate authority by way of statutory appeals and rightly so, seeing as the impugned orders are dated 28.10.2020, 18.12.2020, 31.12.2020 and 18.02.2021 and the same have been received proximate to the date of the order.

2. There is no justification, let alone acceptable justification for the delay in the institution of the present Writ Petitions on 07.03.2023. However and seeing as Ms.Amrita Dinakaran, learned Government Advocate, who accepts notice for the respondent does not seriously object to the alternate relief



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that is sought for and is proposed to be granted by this Court, liberty is granted to the petitioner to approach the appellate authority by way of statutory appeals within a period of three (3) weeks from today.

3. If the appeals are filed within the time stipulated as aforesaid, the same shall be taken on file by the appellate authority without reference to limitation, but subject to compliance with all other statutory conditions, including pre-deposit, if any.

4. These Writ Petitions are dismissed with liberty as above. No costs. Connected Miscellaneous Petitions are closed.

13.03.2023

Index : Yes / No

Speaking Order

Neutral Citation: Yes

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Note: Registry is directed to issue this order on or before 14.03.2023.

To

The Assistant Commissioner (ST)
Rural-I Assessment Circle,
Tirupur.



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Dr.ANITA SUMANTH,J.

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