



W.P.Nos.11013 & 11015 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.04.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.11013 & 11015 of 2023

Sha Chunnilal Kudanmal,
Rep. by its Proprietor Jagadeeshkumar,
No.1, Rontalla Govindan Street,
Shevapet, Salem - 2.

.. Petitioner
in both writ petitions

VS

1.The Appellate Assistant Commissioner of
Commercial Tax, Salem.

2.The State Tax Officer,
Sevapet Assessment Circle, Salem.

.. Respondents
in both writ petitions

Prayer in W.P.No.11013 of 2023 : Petitions filed under Article 226 of the Constitution of India praying to issue a writ of mandamus to direct the 1st respondent to consider the appeal dated 06.08.2021 filed by the petitioner on 10.08.2021 against the order of the 2nd respondent dated 07.07.2021 in CST.No.ROC.870/04/1999-2000 and dispose of the same within a reasonable time as fixed by this Court.

Prayer in W.P.No.11015 of 2023 : Petitions filed under Article 226 of the Constitution of India praying to issue a writ of mandamus to direct the 1st respondent to consider the appeal dated 06.08.2021 filed by the petitioner on 10.08.2021 against the order of the 2nd respondent dated 06.07.2021 in CST.No.ROC.870/04/1998-1999



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and dispose of the same within a reasonable time as fixed by this Court.

For Petitioner : Mr.T.Mohanraj
(in both writ petitions)

For Respondents : Mrs.K.Vasanthamala
Government Advocate
(in both writ petitions)

COMMON ORDER

The petitioner has sought a mandamus directing the Appellate Assistant Commissioner of Commercial Taxes to dispose the appeal filed by it on 10.08.2021 challenging an order passed by R2 dated 06/07.07.2021 under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short, 'Act').

2. Mrs.Vasanthamala, learned Government Advocate, who accepts notice for the respondents produces a copy of the order passed by R1 as early as on 03.09.2021 to state that the prayer in the writ petition is not admissible of consideration.

3. The endorsement on the appellate order is that of the erstwhile counsel who, Mr.P.Mohan Raj, learned counsel who appears now for the petitioner states, on instructions was inimical to the petitioner and hence has not passed the same, to his



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attention. He would only plead in the aforesaid circumstances that the petitioner be permitted to challenge the order by way of appeal.

4. In light of the aforesaid circumstances and since Mrs.Vasanthamala, learned Government Advocate, fairly, does not express any objection to the Court in acceding to his request, petitioner is granted liberty to challenge the appellate order dated 03.09.2021 in a manner known to law. Such appeal if filed within a period of four weeks from today shall be entertained in accordance with law.

5. Writ petitions stand dismissed with liberty. No costs.

11.04.2023

Index:Yes/No
Neutral Citation:Yes
ssm

To:

- 1.The Appellate Assistant Commissioner of
Commercial Tax, Salem.
- 2.The State Tax Officer,
Sevapet Assessment Circle, Salem.



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DR. ANITA SUMANTH,J.

ssm

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