



W.P.Nos.17834, 17837, 17868 & 17870 of 2023

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Dated: 16.06.2023

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.17834, 17837, 17868 & 17870 of 2023
and WMP Nos. 16951, 16953, 16955,
16957, 16958, 16959, 16992, 16995,
16996, 16997, 16998 & 16999 of 2023

M/s. Sree Ganesh Pharma, rep. by
Proprietor Sri. D.S.Giridar,
22/B, NA, P.R.Sundaram Iyer Street,
Dharmapuri - 636 701

... Petitioner in all W.P.'s

Vs

1.The Assistant Commissioner (ST),
Dharmapuri.

2.The Indian Overseas Bank,
Branch Code 0785
Dharmapuri.

... Respondents in all W.P.'s

PRAYER in W.P.No.17834 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for records of the 1st respondent in GSTIN; 33ACDPG9321P1ZG/2017-18 and quash the impugned proceeding dated 28/10/2022 passed therein and further direct the 1st respondent to grant sufficient opportunity to the petitioner before proceeding further in the matter of assessment.

PRAYER in W.P.No.17837 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of



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Certiorarified Mandamus to call for records of the 1st respondent in GSTIN; 33ACDPG9321P1ZG/2018-19 and quash the impugned proceeding dated 28/10/2022 passed therein and further direct the 1st respondent to grant sufficient opportunity to the petitioner before proceeding further in the matter of assessment.

PRAYER in W.P.No.17868 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for records of the 1st respondent in GSTIN; 33ACDPG9321P1ZG/2019-20 and quash the impugned proceeding dated 28/10/2022 passed therein and further direct the 1st respondent to grant sufficient opportunity to the petitioner before proceeding further in the matter of assessment.

PRAYER in W.P.No.17870 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for records of the 1st respondent in GSTIN; 33ACDPG9321P1ZG/2020-21 and quash the impugned proceeding dated 28/10/2022 passed therein and further direct the 1st respondent to grant sufficient opportunity to the petitioner before proceeding further in the matter of assessment.

In all W.P.'s

For Petitioner : Mr.B.Raveendran

For Respondents : Mr.TNC Kaushik

Additional Government Pleader



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COMMON ORDER

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Mr.TNC.Kaushik, learned Additional Government Pleader accepts notice for the respondents and is armed with sufficient instructions to enable final disposal of these Writ Petitions, even at the stage of admission.

2. The challenge in these Writ Petitions is to four orders of assessment, all dated 28.10.2022 passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the periods 2017-18 to 2020-21.

3. Though the challenge is to the orders of assessment itself, what the petitioner, in effect, prays for is that he may be permitted to challenge the same by way of statutory appeals.

4. The petitioner claims to have closed down its business in 2018, but admits that the fact of closure was not intimated to the respondents. Thus, and in light of the closure of the business, the petitioner states, that it was unaware of the proceedings of assessment and came to know of the passing of the impunged orders only proximate to the institution of the present Writ Petitions. It is, in these circumstances, that the petitioner prays for condonation of delay that has been occasioned in the interregnum.



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5. There is no serious objection by the learned Government Advocate, either to the condonation of delay or to the request that the petitioner be permitted to approach the appellate authority at this juncture.

6. In light of the trajectory of events as noted above, while rejecting the challenge to the impugned orders of assessment, the delay in filing the statutory appeals is condoned and the petitioner is granted liberty to avail the statutory remedy.

7. In light of the above, these Writ Petitions are dismissed granting liberty to the petitioner to approach the appellate authority by way of statutory appeals. Appeals, if any filed within a period of three (3) weeks from date of receipt of a copy of this order, shall be entertained by the first appellate authority without reference to limitation but ensuring compliance with all other statutory conditions, including pre-deposit. No costs. Connected Miscellaneous Petitions are closed.

16.06.2023

Index : Yes / No
Speaking Order
Neutral citation: Yes
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