IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.07.2023

CORAM

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

W.P.No.18756 of 2020
and
W.M.P.No.23304 of 2020

M/s.Devi Spinning Mills Limited ... Petitioner

Vs

The Assistant Commissioner (Commercial Tax),
The Commercial Tax Office,
Dharmapuri – 636 701. ... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records in the Letter Na.Ka.No.4703/1992/A3 dated 09.11.2020 issued by the respondent and quash the same and subsequently direct the respondent to furnish copies of the documents maintained by them to the Petitioner regarding the payment of tax between the year 1992 to 1999 made by the petitioner.

For Petitioner	:	Mr.R.Prem Chandar for S.Varsha
For Respondents	:	
For R1	:	Mr.T.N.C.Kaushik Additional Government Pleader
For R2	:	No Appearance
For R3	:	Dr.T.Ramasamy
For R4	:	Mr.K.Rajesh for M/s.T.S.Gopalan and Co.

ORDER

The writ petition is listed under the caption "for dismissal" as there was no representation on behalf of the petitioner on the earlier occasion, i.e., on 07.07.2023.

2. Today also there was no representation on behalf of the petitioner in the morning and hence, the case was passed over. When the case was taken up for hearing in the afternoon, the learned counsel appearing for the petitioner submits that the petitioner does not have the proof regarding the payment of tax which has been demanded in the Impugned Order dated 09.11.2020 and therefore, he seeks further time to produce the same.

3. There is no merits in the present writ petition. The petitioner had indeed failed to pay the tax due. The petitioner has to file a Statutory Appeal against the order passed by the respondent.

4. Under these circumstances, the writ petition is dismissed with liberty to the petitioner to file a Statutory Appeal within a period of thirty (30) days from the date of receipt of a copy of this order. If such an appeal is filed before the Appellate Commissioner within the time stipulated and subject to compliance of the other requirements of the Tamil Nadu General Sales Tax Act, 1959, the appeal shall be numbered and disposed of by the Appellate Authority on merits and in accordance with law within a period of thirty (30) days thereafter. The entire proceedings shall be completed within a period of ninety (90) days from the date of receipt of a copy of this order.

C.SARAVANAN, J.

rgm

5. The Writ petition stands dismissed with the above observations and directions. No cost. Consequently, connected miscellaneous petition is closed.

11.07.2023

Neutral Citation: Yes/No
Index : Yes/No
Speaking/Non-Speaking Order
rgm

To

The Assistant Commissioner (Commercial Tax),
The Commercial Tax Office,
Dharmapuri – 636 701.

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