IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **13.02.2023**

CORAM

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P.No.4115 of 2023
and
W.M.P.No.4171 of 2023

Tvl.Aravind Mani Ceramics,
Rep. by its Proprietor,
D.Manibal. ... Petitioner

Vs.

1. The Assistant Commissioner (ST),
Krishnagiri Assessment Circle,
Krishnagiri.

2.The Appellate Deputy Commissioner (ST) (FAC),
Office of the Coimbatore - Salem Camp,
Salem. ... Respondents

PRAYER: Writ Petition has been filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records on the files of the 2nd respondent in Na.Ka.No.318/2022/A1 dated 06.09.2022 and quash the same and further direct the 2nd respondent to entertain the appeal dated 28.03.2022 filed under Section 51 of the Tamil Nadu Value Added Tax Act, 2006 and pass order on merits and in accordance with law after grant of opportunity.

For Petitioner : Mr.R.Senniappan

For Respondents : Mrs.K.Vasantha Mala
Government Advocate

ORDER

The petitioner has challenged the impugned notice dated 06.09.2022 issued by the second respondent and also seeks for a consequential direction to the second respondent to entertain the Appeal dated 28.03.2022 filed by the petitioner under Section 51 of the Tamil Nadu Value Added Tax Act, 2006 *(Hereinafter referred to as TNVAT Act, 2006)*. The petitioner has paid the necessary fees for filing the Appeal and they have also paid the Statutory pre-deposit amount. However, since the pre-deposit amount and the filing fees were paid before a wrong authority, the petitioner's Appeal has not been entertained. Aggrieved by the same, the petitioner has filed this Writ Petition.

2. Learned Government Advocate appearing for the respondent on instructions would submit that the petitioner has paid the filing fees as well as the pre-deposit amount though the same has been paid to a wrong authority. She would submit on instructions that the second respondent is willing to entertain the Appeal dated 28.03.2022 filed by the petitioner under Section 51 of the TNVAT Act, 2006 since the pre-deposit amount as well as the filing fees have already been paid by the petitioner.

3. After recording the said statement, this Writ Petition is disposed of by directing the second respondent to entertain the Appeal filed by the petitioner on 28.03.2022 under Section 51 of the TNVAT Act, 2006 and pass final orders on merits and in accordance with law after adhering to the principles of natural justice including granting the petitioner the right of personal hearing as expeditiously as possible.

4. With the aforementioned directions, this Writ Petition is disposed of. No Costs. Consequently, the connected Writ Miscellaneous Petition is closed.

13.02.2023

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
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To

1. The Assistant Commissioner (ST),
Krishnagiri Assessment Circle,
Krishnagiri.

2.The Appellate Deputy Commissioner (ST) (FAC),
Office of the Coimbatore - Salem Camp,
Salem.

ABDUL QUDDHOSE. J.,

ab

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