



W.P.(MD) No.9494 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) No.9494 of 2023

and

W.M.P(MD) No.8466 of 2023

Tvl.Devi Traders
Rep. by its Proprietor
Mr.M.Sivakumar
No.16, Madurai Road,
Vilathikulam
Tuticorin District.

... Petitioner

Vs.

1.The Deputy Commissioner (ST)(Appeal),
Tirunelveli,
Commercial Taxes Buildings,
Re-serve Line, High Ground Road,
Palayamkottai.

2.The Deputy Commercial Tax Officer,
Ettayapuram.

... Respondents

Prayer :- Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, calling for records pertaining to the impugned proceedings passed by the second respondent in TIN:33255882293/2013-14, dated 25.05.2015 and quash



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the same as the same is passed without conducting any enquiry with the other end dealers and thus the order was passed by grossly violating the Principles of Natural Justice and to redo the assessment after providing an opportunity of personal hearing.

For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Mr.T.Amjadkhan
Government Advocate

ORDER

It is informed by the learned Government Advocate appearing for the respondents that the impugned order has been given effect and revenue recovery proceedings have been initiated and properties have also been attached. Therefore, nothing survives for further consideration in the above writ petition. Accordingly, this Writ Petition is dismissed. However, liberty is given to the petitioner to question the revenue recovery proceedings. No costs. Consequently, connected miscellaneous petition is closed.

24.04.2023

NCC : Yes/No
Index : Yes/No
Internet : Yes



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To

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P.T.ASHA, J.

cp

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