



W.P.(MD).No.17605 of 2023

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.17605 of 2023

and

W.M.P.(MD)No.14696 of 2023

Rajendran

... Petitioner

Vs.

1.The Deputy Commissioner of Appeals (ST),
Trichy.

2.The Assistant Commissioner (CT),
Woraiyur Assessment Circle,
Trichy.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a *Writ of Certiorarified Mandamus*, calling for the records relating to proceedings issued by the 1st respondent in MP No.23 of 2022, dated 05.09.2022 and to quash the same as arbitrary and illegal and to direct the 1st respondent to entertain the appeal and decide the same on merits.

For Petitioner : Mr.S.Karunakar

For Respondents : Mr.A.K.Manikkam

Special Government Pleader



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ORDER

This writ petition is filed for writ of Certiorarified Mandamus, to quash the impugned order dated 05.09.2022 passed in MP No.23 of 2022 by the 1st respondent as arbitrary and illegal and to direct the 1st respondent to entertain the appeal and decide the same on merits.

2. The petitioner is executing works contract for various government departments. For the year 2014-2015 the petitioner was originally assessed on the total and taxable turnover of Rs.1,52,48,160/- and Rs. 34,16,166/- by accepting the returns filed by the petitioner on 31.10.2015 on self-assessment basis under section 22 (2) of TNVAT Act and the respondent had passed assessment order dated 15.02.2017 by confirming the proposal. The respondent had held that the petitioner had not filed any records, but the petitioner had filed records, hence aggrieved over the petitioner had preferred W.P.(MD)No.5284 of 2017. This Court vide order dated 30.01.2019 had disposed of the writ petition and directed the respondents to issue TDS certificate within a period of two weeks in order to enable the petitioner to pay the 25% of the pre-deposit amount for filing the appeal.



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5. Therefore, the respondents are directed to issue the certificate within a period of two weeks from the date of receipt of a copy of this order. On receipt of such certificate, the petitioner is at liberty to file an appeal to the appellate authority within a period of four weeks therefrom.

6. With the above said observation, the writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

04.09.2023

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

Tmg

To

- 1.The Deputy Commissioner of Appeals (ST),
Trichy.
- 2.The Assistant Commissioner (CT),
Woraiyur Assessment Circle,
Trichy.



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S.SRIMATHY, J.

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