IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.12.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.12638 & 12641 of 2022
and
W.M.P.Nos.12083 & 12084 of 2022

N.Azeem Basha ... Petitioner in both W.Ps.

Vs.

The Appellate Deputy Commissioner (Mav),
Coimbatore (Erode Camp),
Office of the Appellate Deputy Commissioner (ST),
Erode. ... Respondent in both W.Ps.

Prayer in W.P.No.12638 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent dated 21.10.2021 in Na.Ka.No.667/2021/A1 and quash the same.

Prayer in W.P.No.12641 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent dated 21.10.2021 in Na.Ka.No.666/2021/A1 and quash the same.

For Petitioner : Mr.N.A.Nissar Ahmed
(in both W.Ps)

For Respondent : Ms.Amirtha Poonkodi Dinakaran
(in both W.Ps) Government Advocate

COMMON ORDER

In these two Writ Petitions, the petitioner has challenged the respective orders passed by the respondent rejecting the appeal filed by the petitioner against the Assessment Order dated 28.02.2021 for the Assessment Year 2002-2003.

2. This is the third round of litigation before this Court. By the impugned order, the appeal filed by the petitioner, has been rejected on failure on the part of the petitioner to pre-deposit the amount under Section 31 of the TNGST Act 1959. The averments in the affidavit indicates that the petitioner is facing financial hardship stating punery and ill-health that cannot be a concession to the petitioner.

3. Considering the fact that the dispute pertains to the Assessment Year 2002-03 and considering the advanced age of the petitioner, Court is inclined to dispose these writ petitions by permitting the petitioner to deposit 10% of the disputed tax. Subject to the condition petitioner depositing 10% of the disputed tax as confirmed vide respective impugned orders passed under TNGST Act, 1959 and CST Act, 1956, the petitioner's appeal shall be entertained and disposed on merits. It is made clear this amount shall be paid by the petitioner within a period of 30 days from the date of receipt of a copy of this order, failing which, it will be deemed that the Writ Petitions was dismissed.

4. These Writ Petitions stand dismissed with the above liberty. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

20.12.2024

Index:Yes/No
Internet: Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

The Appellate Deputy Commissioner (Mav),
Coimbatore (Erode Camp),
Office of the Appellate Deputy Commissioner (ST),
Erode.

C.SARAVANAN, J.

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20.12.2024