



WEB COPY



W.P.Nos.14056 & 14057 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.05.2024

CORAM :

THE HONOURABLE MR. JUSTICE P. B. BALAJI

Writ Petition Nos. 14056 & 14057 of 2024

M/s. Super Recording Co. Ltd.,
Rep. by its Managing Director,
Thiru Rajkumar Kishnani,
Old No.713, New No.244,
Anna Salai, Chennai - 600 006.

.. Petitioner in both WPs

Versus

1. The Joint Commissioner (ST),
Chennai (Central) Division,
3rd Floor, CT Building, Greaves Road,
Chennai - 06.
2. The Assistant Commissioner (CT),
Anna Salai Assessment Circle,
No.1, Greaves Road,
PAPJM Building Annex, Chennai - 06.

.. Respondents in both WPs

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records in orders dated 12.04.2023 in Rc.No.952/2023/B7 and Rc.No.951/2023/B7 for the assessment years 2012-13 and 2013-14 respectively on the file of the first respondent and quash the same as illegal, arbitrary and error of law and facts and allow the writ petitions.



W.P.Nos.14056 & 14057 of 2024

For Petitioner : Mr.A.Thiagarajan, Senior Counsel
for Mr.S.Ramesh Kumar in both WPs

For Respondents : Mrs.K.Vasanthamala
Government Advocate in both WPs

COMMON ORDER

Since the issue involved in both these Writ Petitions are one and the same, they are taken up together and disposed of by a common order.

2. These Writ Petitions have been filed challenging the orders dated 12.04.2023 made in Rc.Nos.952/2023/B7 and Rc.No.951/2023/B7 respectively for the assessment years 2012-13 and 2013-14 respectively on the file of the first respondent and to quash the same.

3. Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

4. By consent of both sides, these Writ Petitions are taken up and disposed of at the stage of admission itself.



W.P.Nos.14056 & 14057 of 2024

WEB COPY

5. Heard Mr. A.Thiagarajan, learned Senior Counsel appearing for the petitioner and Mrs.K.Vasanthamala, learned Government Advocate appearing for the respondents.

6. On a perusal of the impugned orders, it is seen that despite noting the fact that this Court granted liberty to the writ petitioner to file revision petitions under Section 54 of the TNGST Act, 2006, before the Revisional authority within a period of 30 days from date of receipt of a copy of the order in WP.No.23745 to 23748 of 2016, the impugned orders have been passed rejecting the revision petition filed by the petitioner on the ground that the revision petitions filed are barred by limitation.

7. Admittedly, the Writ Petitioner has filed Revision Petitions in time i.e., within 30 days, as mentioned in the order passed in the aforesaid Writ Petitions and even the petitioner has not been heard before the impugned orders are passed and therefore the same is in violation of principles of natural justice and hence, the order rejecting the revision petitions on the ground of limitation is per se illegal and liable to be set aside.



W.P.Nos.14056 & 14057 of 2024

WEB COPY

8. In view of the same, the impugned orders dated 12.04.2023 made in Rc.Nos.952/2023/B7 and Rc.No.951/2023/B7 are set aside. The Respondents shall fix the date for enquiry in the Revision Petitions and after enquiry shall pass orders on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order.

In the result, these Writ Petitions are allowed. No costs.

22.05.2024

Index : Yes / No
Internet : Yes / No
av/arr

To

1. The Joint Commissioner (ST),
Chennai (Central) Division,
3rd Floor, CT Building, Greaves Road,
Chennai - 06.
2. The Assistant Commissioner (CT),
Anna Salai Assessment Circle,
No.1, Greaves Road,
PAPJM Building Annex, Chennai - 06.



WEB COPY



W.P.Nos.14056 & 14057 of 2024

P. B. BALAJI, J.

av/arr

Writ Petition Nos. 14056 & 14057 of 2024

22.05.2024