



WEB COPY



W.A.No.2795 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.10.2024

CORAM:

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.A.No.2795 of 2021
and
C.M.P.No.18330 of 2021

Tvl.Chittibabu Agencies,
No.43,s Imperial Road,
Cuddalore-02,
Represented by its Proprietor

... Petitioner

Vs.

The Commercial Tax Officer,
Cuddalore Town Assessment Circle,
Cuddalore.

... Respondents

PRAYER: Writ Appeal filed under Clause 15 of the Letters Patent to set aside the Order dated 06.08.2021 passed in W.P.No.30665 of 2016 on the file of this Hon'ble Court and thereby allow the appeal.

For Petitioner : Mr.Theeran Narayanan
for Mr.Adithya Reddy
For Respondent : Mr.C.Harsha Raj
Additional Government Pleader



W.A.No.2795 of 2021

ORDER

WEB COPY (Order of the Court was delivered by **R.SURESH KUMAR, J.**)

The issue raised in this appeal is covered by a decision of the Coordinate Bench of this Court dated 25.11.2021 made in W.A.No.2844 of 2021 in the matter of **M/s.Suseela Machinery Electricals vs. The Commercial Tax Officer, Cuddalore Town Assessment Circle, Cuddalore.**

2. By the said decision, the Coordinate Bench of this Court had set aside the Order passed by the Writ Court as well as the proceedings issued by the Assessing Authority which was impugned before the Writ Court and remitted the matter back to the Revenue i.e., the Assessing Officer to re-assess the issue.

3. In this case also the present appeal has been directed against the Order passed by the Writ Court dated 06.08.2021 in W.P.Nos.30665 and 30666 of 2016. In the very same Order impugned, in respect of another assessee namely **Tvl.Suseela Machinery Electricals** in respect of W.P.No.30758 of 2016 were also disposed. The very same **M/s.Suseela Machinery Electricals** is the Appellant in W.A.No.2844 of 2021, of course against another Order passed by the Writ Court dated 11.08.2021 in W.P.No.18110 of 2016, however, in both



W.A.No.2795 of 2021

the cases the issue is one and the same. Therefore, following the said Judgment of the Division Bench dated 25.11.2021 as cited supra, we also in this appeal set aside the Order passed by the Writ Court dated 06.08.2021. Consequently, the Order of assessment passed by the Assessing Authority and remit the matter back to the Assessing Authority for re-assessment in accordance with law. Accordingly, this Writ Appeal is ordered. No costs. Consequently, connected Miscellaneous Petition is closed.

[R.S.K., J.]

[C.S.N., J.]

17.10.2024

Index : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
rgm

To
The Commercial Tax Officer,
Cuddalore Town Assessment Circle,
Cuddalore.



WEB COPY



W.A.No.2795 of 2021

R.SURESH KUMAR, J.
and
C.SARAVANAN, J.

rgm

W.A.No.2795 of 2021
and
C.M.P.No.18330 of 2021

17.10.2024