**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 23.09.2024

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.28307 of 2021
and
W.M.P.No.29893 of 2021

M/s.Senthil Textiles,
Represented by its Managing Partner
Sri A.P.Velusamy ... Petitioner

Vs.

The Assistant Commissioner (ST),
Tirupur (Rural II) Assessment Circle,
Tirupur. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the respondent in TNGST 2385069/2000-2001 dated 09.04.2021 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Ms.L.Meena
for Mr.P.Rajavelu

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate

**ORDER**

This Writ Petition is of the year 2021.

2. Earlier on 04.01.2022, after hearing the submission of the learned counsel for the petitioner, this Court had recorded as follows:-

> "The petitioner had challenged the impugned revision order dated 09.04.2021 bearing reference No.TNGST 2385069/2000-2001, wherein the respondent has determined a sum of Rs.8,26,432/- (Rs.9,27,030/- - Rs.1,00,598/-) as the tax due from the petitioner on the sales turn over from the sale of DEPB License/Scrip and Special Import License.
>
> 2. It is the specific case of the petitioner that the petitioner had earlier challenged the levy proposed on the sale of the licenses/scrips in W.P.Nos.709 to 716 of 2008 which came to be disposed by this court by an order dated 27.11.2014.
>
> 3. The learned counsel for the petitioner further submits that earlier an Assessment Order also came to be passed on 18.07.2002 for the relevant Assessment Year 2000-2001 which was the subject matter of the present writ petition.
>
> 4. Aggrieved by the Assessment Order dated 18.07.2002, the petitioner had preferred A.P.No.203 of 2002 which came to be disposed by an order dated 20.03.2006 by the Appellate Commissioner remitting the case back to the respondent to pass a speaking order in the light of the order dated 19.12.2003 in W.P.Nos.15015 and 15016 of 2001 in the case of **M.M.Exports** Vs **Union of India and others**, wherein it was held that the sale of DEPB License/Scrip and Special Import License were liable to tax under the Provisions of the Tamil Nadu General Sales Tax Act, 1959.
>
> 5. Aggrieved by the order, the petitioner has filed a writ petition before this Court in W.P.No.36637 of 2006 which came to be disposed by an order dated 14.08.2019.
>
> 6. The learned counsel for the petitioner further submits that the petitioner had also filed an application under Section 55 of the

Tamil Nadu General Sales Tax Act, 1959, pursuant to which, an order came to be passed on 17.06.2020 by the respondent, wherein the respondent had accepted the case of the petitioner that the petitioner had paid the entire tax due on the sale of DEPB License/Scrip and Special Import License. He therefore submitted that the impugned order dated 09.04.2021 *suo motu* revising the order asking the petitioner to pay tax of Rs.8,26,432/- (Rs.9,27,030/- - Rs.1,00,598/-)

7. List this case on 10.01.2022."

3. Thereafter, on 10.01.2022, at the request of the learned Government Advocate, this case was adjourned to 20.01.2022.

4. On 12.08.2024 and on 27.08.2024, there was a request for adjournment on behalf of the petitioner.

5. Today i.e., on 23.09.2024, when the case was taken up for hearing, the learned counsel for the petitioner seeks time.

6. Although there is a request for adjournment by the learned counsel for the petitioner, the learned Government Advocate for the respondent fairly submits that when the Impugned Revision Order dated 09.04.2021 was passed by the subsequent incumbent or not, the concerned officer who heard the case

was unaware of the earlier order passed on 07.07.2020 pursuant to Order dated 27.11.2014 of this Court in W.P.Nos.709 to 716 of 2008.

7. It is further submitted that the Impugned Revision Order can be recalled and the writ petition be disposed with suitable direction.

8. Having considered the submissions made by the learned Government Advocate for the respondent, this Court is inclined to allow the writ petition.

9. Accordingly, the Impugned Revision Order dated 09.04.2021 stands quashed and the writ petition stands allowed by way of remand. The respondent shall pass a *de novo* order on merits as expeditiously as possible, preferably, within a period of three months from the date of receipt of a copy of this order. No costs. Connected Writ Miscellaneous Petition is closed.

**23.09.2024**

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

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To

The Assistant Commissioner (ST),
Tirupur (Rural II) Assessment Circle,
Tirupur.

**C.SARAVANAN, J.**

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