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W.P.No.28270 of 2021 and etc.

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.08.2024

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THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.Nos.28270, 28274 & 28278 of 2021

and

W.M.P.Nos.29847, 29849, 29853, 29855, 29859 & 29860 of 2021

M/s.M.S.M.Trading Company,
Represented by its Proprietor,
Mr.M.Somasundaram,
15C, Kamadhenu Nagar,
Nasiyanur Road,
Vettukattuvalasu,
Chithode,
Erode.

... Petitioner in all W.Ps.

Vs.

The Assistant Commissioner (ST),
Mettur Road Circle,
Erode.

... Respondent in all W.Ps.

Prayer in W.P.No.28270 of 2021: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari to call for the impugned proceedings of the respondent in TIN:33743043593/2009-2010 and quash the impugned order dated 11.10.2021 as passed contrary to Section 12 of the Tamil Nadu Value Added Tax Act, 2006.



W.P.No.28270 of 2021 and etc.

Prayer in W.P.No.28274 of 2021: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari to call for the impugned proceedings of the respondent in TIN:33743043593/2010-2011 and quash the impugned order dated 11.10.2021 as passed contrary to Section 12 of the Tamil Nadu Value Added Tax Act, 2006.

Prayer in W.P.No.28278 of 2021: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari to call for the impugned proceedings of the respondent in TIN:33743043593/2011-2012 and quash the impugned order dated 11.10.2021 as passed contrary to Section 12 of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.P.Rajkumar
(in all W.Ps.)

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

COMMON ORDER

The learned counsel for the Petitioner fairly concedes that the issue as on date is squarely covered against the Petitioner in terms of the Order of this Court in W.P.(MD)No.25387 of 2022 and etc. batch dated 07.02.2023.

2. It is submitted that there are appeals filed by the assessee in



W.P.No.28270 of 2021 and etc.

W.A.(MD).No.484 of 2022 and etc. batch, wherein the Hon'ble Division Bench of the Madurai Bench of Madras High Court has granted stay on 03.08.2022.

3. The learned counsel for the Petitioner would submit that similar stay has also been obtained against the Order of the learned Single Judge dated 13.06.2023 in W.A.(MD).No.958 of 2023 and etc. batch.

4. The learned counsel for the Petitioner would also submit that the issue is also now pending before the Hon'ble Division Bench of the Madurai Bench of Madras High Court, wherein stay has been granted and notice has been ordered.

5. On the other hand, the learned Government Advocate for the Respondent would submit that this Court had earlier also come to the rescue of the Petitioner namely **M/s.Sunrise Foods Private Limited** vide Order dated 19.05.2020 rendered in W.P.No.21982 of 2016 and etc. batch and that the aforesaid Order was substantially diluted by the Hon'ble Division Bench of this Court vide Order dated 06.10.2021 in W.A.No.2549 of 2021 and etc. batch.



W.P.No.28270 of 2021 and etc.

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6. It is therefore submitted that as on date the issue stands squarely covered against the Petitioner and therefore, there is no merits in the present situation even otherwise.

7. The learned Government Advocate for the Respondent would further submit that the Petitioner has an alternate remedy by way of an appeal before the Appellate Deputy Commissioner under Section 51 of the Tamil Nadu Value Added Tax Act, 2006. Therefore, the Petitioner may at best relegate to work out the remedy before the Appellate Authority.

8. Having considered the submissions made by the learned counsel for the Petitioner and also the learned Government Advocate for the Respondent and in the light of the decisions cited by the learned counsel for the Petitioner and also the learned Government Advocate for the Respondent, the Court is inclined to dismiss these Writ Petitions with liberty to the Petitioner to file a Statutory Appeal before the Appellate Authority within a period of thirty (30) days from the date of receipt of a copy of this Order.

9. These Writ Petitions stands dismissed with the above observations



W.P.No.28270 of 2021 and etc.

and directions. No cost. Consequently, connected Miscellaneous Petitions are closed.

21.08.2024

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

C.SARAVANAN, J.

rgm



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To

The Assistant Commissioner (ST),
Mettur Road Circle,
Erode.

W.P.Nos.28270, 28274 & 28278 of 2021
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