



W.P.(MD) No.13241 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.13241 of 2024
and
W.M.P.(MD)No.11715 of 2024

M/s.RBR United Constructions,
Represented by its Proprietor R.B.Rahul,
71C4/2/2A2/1, Ponnappa Nadar Colony,
Kezha Raman Puthoor,
Nagercoil – 629 004.

... Petitioner

Vs.

1. The Deputy State Tax Officer-1,
Commercial Taxes Building,
Mead Street,
Nagercoil.

2.The Deputy Commissioner (Appeals),
Commercial Tax Buildings,
Reserve Line Road,
Palayamkottai, Tirunelveli.

... Respondents

(R2 is impleaded as *sue moto* vide order dated 20.06.2024
in W.P.(MD).No.13241 of 2024)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for
issuance of Writ of Certiorarified Mandamus to call for the records in Order in the



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impugned order No.ZD33014035284V dated 08.01.2024 issued by the respondent and quash the same which is wholly without jurisdiction and clear violation of statutory provisions and direct the respondent to pass order afresh order by considering the replies filed by the petitioner after affording the opportunity of personal hearing.

For petitioner : Mr.S.Karunakar

For respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned Additional Government Pleader for the respondents by directing the petitioner to approach the Deputy Commissioner (Appeals), Tirunelveli.

2. The said Appellate Officer/Deputy Commissioner (Appeals), Tirunelveli *sue moto* is therefore, impleaded as the second respondent.

3. The second respondent shall entertain the Appeal filed by the petitioner within a period of 30 days from the date of receipt of a copy of this order, subject to the petitioner also depositing 10% of the disputed tax or the respondent



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recovering the amount from the petitioner. The bank account of the petitioner, which stands frozen, shall be de-frozen.

This Writ Petition is disposed of, with above directions. No costs.
Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

20.06.2024

To

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C.SARAVANAN, J.

apd

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