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W.P.No.19579 of 2014

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2025

CORAM

THE HONOURABLE MR.JUSTICE **M.SUNDAR**

and

THE HONOURABLE MRS.JUSTICE **K.GOVINDARAJAN THILAKAVADI**

W.P.No.19579 of 2014

Tvl Archana Agencies
represented by its Proprietress
Tmt.M.Santhi,
4/17B Main Road, Vadakkuvellore,
Neyveli – 2.

... Petitioner

Vs.

- 1.The State of Tamil Nadu
represented by
The Secretary to Government,
Commercial Taxes Department,
Fort St. George, Chennai – 9.
- 2.The Appellate Deputy Commissioner
(CT) (FAC),
1, Commercial Taxes Buildings,
Sub Jail Road, Manjakuppam,
Cuddalore – 607 001.
- 3.The Assistant Commissioner (CT),
Vridhachalam Assessment Circle,
135, Junction Road,
Vridhachalam – 606 001.

... Respondents



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Writ Petition filed under Article 226 of The Constitution of India

praying to issue a Writ of Certiorarified Mandamus to call for the records in respect of the Appellate Order Appeal No.& year 52/2013 VAT dated 19.05.2014 passed by the second respondent in respect of the assessment year 2011-12 under the Tamil Nadu Value Added Tax Act 2006, quash the same and direct the third respondent to pass a fresh assessment order in respect of the petitioner for the year 2011-12 under the said Act assessing her turnover upto rupees fifty lakhs under Section 3(4) of the Act and the rest of the turnover under Section 3(2) read with Section 3(3) of the Act.

For Petitioner : No appearance

For Respondents : Mr.T.N.C.Kaushik,
Additional Government Pleader
(Taxes)

ORDER

[Order of the Court was made by **M.SUNDAR, J.,**]

Read this in conjunction with and in continuation of earlier proceedings made in the listing on 19.11.2024 which reads as follows:



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**M.SUNDAR,J.,
and
K.RAJASEKAR, J.,**

(Order of the Court was made by M.SUNDAR, J.)

Learned Revenue Counsel Mr.V.Prashant Kiran brings to our notice that Mr.S.P.Asokan, sole counsel on record for the writ petitioner is no more. To be noted, there is no co-counsel on record. Therefore, Registry to issue notice to writ petitioner [without insisting on batta from the respondents] returnable in four weeks, i.e., returnable by 17.12.2024.

2.List on 17.12.2024.'

2. Pursuant to aforementioned proceedings, Registry has sent notice to writ petitioner. The writ petitioner has been duly served and name of the writ petitioner together with full/complete address as in the short and long cause titles has been duly shown in the cause list but there is no representation for writ petitioner. We are informed by the Registry that the writ petitioner has not entered appearance through any counsel either. Therefore, captioned writ petition is



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dismissed for default/not being pursued. There shall be no order as to costs.

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(M.S.,J.) (K.G.T.,J.)
04.02.2025

Index : Yes / No
Neutral Citation : Yes / No
mmi

To

- 1.The Secretary to Government,
Commercial Taxes Department,
Fort St. George, Chennai – 9.
- 2.The Appellate Deputy Commissioner
(CT) (FAC),
1, Commercial Taxes Buildings,
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M.SUNDAR, J.,

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**and
K.GOVINDARAJAN THILAKAVADI, J.,**

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