BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 15.04.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
and
THE HONOURABLE MR.JUSTICE M.JOTHIRAMAN

W.A.(MD)No.745 of 2022
and
C.M.P.(MD)No.6250 of 2022
and
C.M.P.(MD)No.18317 of 2024

M/s.V.V.V. and Sons Edible Oils Limited,
Represented by its Director,
No.443,Bazaar,
Virudhunagar - 626 001. ... Appellant

Vs.

1.The Principal Commissioner &
Commissioner of Commercial Taxes,
Ezhilagam,
Chennai - 600 005.

2.The Appellate Deputy Commissioner (CT),
Virudhunagar.

3.The Commercial Tax Officer - I,
Virudhunagar. ... Respondents

Prayer : Writ Appeal filed under Clause XV of Letters Patent, to allow the writ appeal by setting aside the order dated 10-06-2022 passed in W.P.(MD)No.15388 of 2018 on the file of this Court.

For Appellant : Mr.R.L.Ramani, Senior Counsel,
For Mr.S.Raja Jeya Chandra Paul.

For Respondents : Mr.R.Suresh Kumar,
Addl. Government Pleader.

JUDGMENT

The appellant herein filed W.P.(MD)No.15388 of 2018 for directing the Principal Commissioner and Commissioner of Commercial Taxes to appoint Joint Commissioner in the Commercial Taxes Department to consider the legality of the assessment orders passed by the Commercial Tax Officer - I, Virudhunagar for the assessment year TNVAT 2011 – 2012, 2012 – 2013 and 2013 – 2014. The writ petition was dismissed by the learned Single Judge vide common order dated 10.06.2022. Challenging the same, this writ appeal has been filed.

2.It is not in dispute that in respect of the aforesaid three assessment orders, the appellant had filed three appeals before the

Appellate Deputy Commissioner (Commercial Taxes), Virudhunagar. The appellate authority will have to exercise his jurisdiction in the manner known to law. If the appellant's request is conceded that would amount to interfering with the quasi judicial power conferred on the appellate authority. That apart, there is no provision in law to entertain or consider the appellant's request. Therefore, the learned Single Judge was right in negativing the appellant's request.

3.The learned senior counsel for the appellant states that the appellate authority had not adhered to the time line stipulated by this Court. It is stated that extensive arguments were advanced and written submissions were also filed but the appellate authority failed to dispose of the appeals.

4.It is obvious that the officer who heard the appeals would have been transferred by now and new a official must have assumed charge in his place. Therefore, the entire exercise will have to redone. We direct the Appellate Deputy Commissioner (Commercial Taxes), Virudhunagar to hear the appellant herein on 10.06.2025 and 11.06.2025 from

02.00 pm onwards. The appellant is directed to submit their written argument also by the said date. The appellate authority shall dispose of all the three appeals on merits and in accordance with law within a period of thirty days thereafter. It strictly directed that this time line shall be adhered to by the appellate authority.

5.This writ appeal is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

(G.R.S. J.,) & (M.J.R. J.,)
15.04.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:

1.The Principal Commissioner &
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Virudhunagar.

3.The Commercial Tax Officer - I,
Virudhunagar.

G.R.SWAMINATHAN, J.
and
M.JOTHIRAMAN, J.

ias

W.A.(MD)No.745 of 2022

15.04.2025
(1/4)