



CMP(MD). No.9820,9825 & 9828 of 2021

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
Civil Appellate Jurisdiction

Friday, the Thirtieth day of August Two Thousand and Twenty Four

PRESENT

The Hon`ble Mr.Justice P.VELMURUGAN
AND
The Hon`ble Mr.Justice K.K. RAMAKRISHNAN

CMP(MD). No.9820,9825 & 9828 of 2021
in
WA(MD)No.613 to 615 of 2021

Tvl.Chendur Enterprises
Represented by its Proprietrix S.Anusuya,

... Petitioner/Appellant
(in all cases)

Vs

The State Tax Officer,(Inspection)
(Intelligence Win),
Tirunelveli.

... Respondent/Respondent
(in all cases)

Common Prayer :-

Writ Miscellaneous Petition filed under section 151 of CPC., to grant an order of Extension of Time to comply with the order passed by this Honble Court in W.A (MD).No.615,614,613 of 2021 dated 29-03-2021 respectively and consequently directing the respondent to defreeze our company account after receiving our DD amount .

Common Prayer in WA(MD). 613/ 2021 :

Writ appeal filed under Clause 15 of the Letters Patent as against the Common order dated 08-12-2020, made in W.P(MD).No. 17868 ,17873 & 17876 of 2020.



CMP(MD). No.9820,9825 & 9828 of 2021

Common Prayer in WP(MD). 17868, 17873 and 17876 of 2020 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Certiorarified Mandamus or order of direction in the nature of the writ calling for the records in GSTIN 33ABMPA7576Q1Z0/2017-18,GSTIN 33ABMPA7576Q1Z0/2018-19,GSTIN 33ABMPA7576Q1Z0/2019-20 respectively dated 31-10-2020 issued by the Respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass assessment order afresh by considering the representation dated 23-10-2020 judicially including the opportunity of being heard.

ORDER:- This Petition coming on for orders on this day and upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of Mr. M.Natarajan, Advocate for the Petitioner(in all cases) and of Mr. Suresh Kumar, Government Advocate for the respondent(in all cases), this Court made the following order:

“These petitions have been filed by the petitioners/ appellants to grant extension of time to comply with the orders dated.29.03.2021 passed by this Court in W.A.(MD)Nos.613 to 615 of 2021. The appeals were filed by the appellants challenging the order of payment of tax passed by the Single Bench. This Court while dismissing the appeals granted extension of time enabling the appellants to comply with the orders passed by the Single Bench in the Writ petitions. However, the appellants did not comply with the order within the extended time. Subsequently, they have remitted those amounts only on 06.10.2021. Since the



CMP(MD). No.9820,9825 & 9828 of 2021

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appellants failed to remit the amounts within the time as ordered by the Single Bench and as extended by the Division Bench, the Respondent did not proceed with the remand order passed by the Single Bench. Therefore, the appellants have filed the present petitions for further extension of time since they could not pay the amount within the time as extended by this Court.

2. According to the petitioners/ appellants, they have remitted the amount on 06.10.2021. The learned Government Advocate appearing for the Respondent has also accepted that the amount was remitted to them.

3. The reasons stated for non-remissions of amount within the time as ordered by the Single Bench and as extended by the Division Bench are satisfactory. Hence, the present applications are ordered and the delay in paying the amount is condoned. The respondent is directed to comply with the order of the Single Bench dated.08.12.2020 which reads that 'the impugned assessment orders dated.31.10.2020 shall stand quashed and the matter remanded back to the respondent for fresh consideration and the respondent shall pass final orders on merits and in accordance with law, after affording sufficient opportunity to the petitioners/ appellants to raise all objections available to them under law and also



CMP(MD). No.9820,9825 & 9828 of 2021

afford them the right of personal hearing'. The said order shall be complied by the respondent within a period of twelve weeks from the date of receipt of a copy of this order."

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// True Copy //

Sd/-

Assistant Registrar(CS-III)

/09/2024

Sub Assistant Registrar
(CS-I / II / III / IV)

MBI

TO

The State Tax Officer,(Inspection)
(Intelligence Win), Tirunelveli.

+ 1 CC to M/s.Government Pleader,Sr.48632.

ORDER DATED : 30/08/2024

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ORDER

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in

WA(MD)No.613 to 615 of 2021

SI -(18.09.2024) 4P/ 3C

Madurai Bench of Madras High Court is issuing certified copies in this format from 17/07/2023.