IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.04.2015

CORAM:

THE HONOURABLE MR. JUSTICE T.RAJA

W.P. NOs. 10481 to 10483 and 10542 of 2015
and
M.P. Nos. 1, 1, 1 and 1 of 2015

W.P. No.10481 of 2015 :

G.R. Constructions
Rep. By Mr. K. Ravisankaran, Partner
D. No. 19A (Old No. 85)
North Crescent Road
T. Nagar
Chennai - 600 017. .. Petitioner in all Wps

-vs-

The Assistant Commissioner
T Nagar Assessment Circle
46 Greenways Road, III Floor
Chennai - 600 028. ... Respondent in all WPs

PRAYER in W.P. No.10481 of 2015: This Writ Petition under Article 226 of the Constitution of India for the issuance of a Writ of Certiorari, calling for the records on the files of the respondent herein in TIN 33961581021/ 2010-11, 2011-12, 2012-13, and 2013-14 dated 27.2.2015 quashing the same in so far as it relates to the wrong addition of tax already paid as per returns, being a sum of Rs. Rs.1,07,73.453 & 3,72,200 Rs.47,32,125/- and the reversal of Input Tax Credit of Rs.47,41,292, 13,71,198/- & Rs.4,48,111/- and the penalties thereon and pass further orders.

For petitioner in all WPs : Mr. N. Inbarajan
For respondent in all WPs : Mr. Manoharan Sundaram, AGP (T)

COMMON ORDER

By consent of both parties, the writ petitions are disposed of at the stage of admission itself.

2. There are four writ petitions filed against the order passed by the Assistant Commissioner, T.Nagar Assessment Circle dated 27.02.2015, on the ground that the petitioner do not have liquid funds to make the mandatory pre-deposits. It is also stated that if the petitioner is called upon to make the pre-deposit, they will be compelled to stop their business. This Court is not able to appreciate these applications filed without exhausting the appeal remedy, as provided under Tamil Nadu Value Added Tax Act, 2006.

3. Therefore, this Court finding that the impugned order is appeal-able under Section 51 of the TNVAT Act, 2006, is not inclined to entertain these writ petitions. However, Mr. N. Inbarajan, learned counsel appearing for the petitioner sought for three weeks time to file the appeal under Section 51 of the TNVAT Act. Accepting the request, liberty is granted to file the appeal, within a period of three weeks from the date of receipt of a copy of this order. Registry is directed to return the original papers to the learned counsel for the petitioner.

4. In view of the above, these writ petitions are dismissed. Consequently, the connected M.Ps are closed. No order as to costs.

avr

s/d-
Deputy Registrar(J)

True Copy

Sub-Assistant Registrar

To
The Assistant Commissioner
T Nagar Assessment Circle
46 Greenways Road, III Floor
Chennai - 600 028.

+ 1 cc to Mr.N.Inbarajan, Advocate SR 20349

+ 1 cc to the Spl.Govt.Pleader (Taxes) SR 20304

rj(co)
prk15/5

W.P. NOs. 10481 to 10483
and 10542 of 2015
and
M.P. Nos. 1, 1, 1 and 1 of 2015