

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :: 22.04.2015

CORAM:

THE HON'BLE MR. JUSTICE T. RAJA

W.P. No. 11846 of 2015

and

M.P.No. 1 of 2015

M/s. Inko Chemicals India (P) Ltd.,  
Rep. By its Managing Director .. Petitioner

Vs.

The Commercial Tax Officer,  
Kilpauk Assessment Circle  
7<sup>th</sup> floor, Dowlath Towers  
Taylors Road, Kilpauk  
Chennai - 10. ..Respondent

PRAYER: This Writ Petition has been filed under Article 226 of the Constitution of India to issue an order of Writ of Certiorarified Mandamus, to call for the records of the respondent vide proceedings bearing No. TIN/33861026800/ 2013-14 dated 27.02.2015 and quash the same as being contrary to the principles laid down by this court in the Judgment reported in (2007) 9 VST 478 (Madras) (Amutha Metals Vs Commercial Tax Officer Mannady (East) Assessment Circle Chennai with further direction to the respondent to pass an order afresh in accordance with the principle laid down by this court in (2006) 146STC 642 (Madras Granites (P) Ltd. Vs Commercial Tax Officer Arisipalayam Circle Salem and another and to pass further orders.

For petitioner : Mr. H. Nazirudeen

For respondent : Mr.V. Haribabu  
Additional Government Pleader (T)

O R D E R

This Writ Petition has been directed against the impugned proceedings bearing No. TIN/33861026800/ 2013-14 dated 27.02.2015 issued by the respondent.

2. Mr. V. Haribabu, learned Additional Government Pleader (Taxes) takes notice for the respondent and brought to the notice of this court that the order under challenge is appeal able

as indicated in the last page of the impugned order, that the appeal against that order lies before the Appellate Deputy Commissioner (CT), Chennai (Central), Commercial Taxes Building, Greams Road, Chennai - 6, under Section 51 of the TN VAT Act 2006 within 30 days from the date of receipt of that order.

3. Agreeing with the submission of learned Additional Government Pleader, this Court is not inclined to entertain the Writ Petition and therefore, the same is dismissed. The petitioner is given 10 days time from the date of receipt of a copy of this order, to file an appeal before the aforementioned authorities. Registry is directed to return the original papers to the petitioner. Consequently, the connected miscellaneous petition is closed. No order as to costs.

Sd/-  
Assistant Registrar

//True Copy//

Sub Assistant Registrar

avr

To

The Commercial Tax Officer,  
Kilpauk Assessment Circle  
7<sup>th</sup> floor, Dowlath Towers  
Taylors Road, Kilpauk  
Chennai - 10.

+ 1 cc to Mr.H. Nazirudeen, Advocate Sr.22367  
+ 1 cc to Special Government Pleader Sr.22128

सत्यमेव जयते

W.P. No. 11846 of 2015  
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JP(CO)  
EU 18.05.2015

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