

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :: 29.04.2015

CORAM:

THE HON'BLE MR. JUSTICE T. RAJA

W.P. Nos. 13142 to 13145 of 2015
and
M.P.Nos. 1 to 1 of 2015

M/s. MLB Associates,
Rep. By its Partner

... Petitioner in all WPs

Vs.

The Assistant Commissioner (CT),
Broadway Assessment Circle
Chennai - 1.

... Respondent in all WPs

PRAYER: These Writ Petitions have been filed under Article 226 of the Constitution of India to issue an order of Writ of Certiorari, to call for the impugned proceedings of the respondent in TIN/33660041099/2010-2011, 2011-2012, 2012-2013 & 2013-2014 and quash the impugned orders dated 13.3.2015 as passed contrary to the provisions of the TNVAT Act without granting reasonable opportunity to the petitioner and also opposed to the law laid down by the Honourable Supreme Court in the case of the State of Maharashtra Vs Suresh Trading Company reported in 109 STC 439 and the Honourable Madras High Court in the case of M/s.Jinsan Distributors Vs Commercial Tax Officer (CT) Chintaripet Asst Circle reported in 59 VST 256 in the case of M/s.Althaf Shoes (P) Ltd reported in 50 VST 179 in the case of M/s. Sri Vinayaga Agencies reported in 60 VST 283 in the case of Aassan Global Trade in W.P. Nos.25996 to 25998/2014 and also in the case of M/s.Infiniti Wholesale Limited in W.P. No.9265/2013 and to pass further orders.

For petitioner
in all WPs

: Mr. P. Rajkumar

For respondent
in all WPs

: Mr.A.N.R. Jaya Prathap
Government Advocate (T)

COMMON ORDER

These Writ Petitions have been directed against the impugned proceeding bearing Nos. TIN/33660041099/2010-2011, 2011-2012, 2012-2013 & 2013-2014 dated 13.03.2015 issued by the respondent.

2. Mr. A.N.R. Jaya Prathap, learned Government Advocate (Taxes) taking notice for the respondent brought to the notice of this court that the orders under challenge are appeal able as indicated in the impugned orders, since the appeal against that order lies before the Appellate Deputy Commissioner of Commercial Taxes, Chennai (North), No.1, Greams Road, Chennai - 6, within 30 days from the date of receipt of that order.

3. Agreeing with the submission of learned Government Advocate, this Court is not inclined to entertain the Writ Petition since the same is appealable, therefore, the same is dismissed. Learned counsel for the petitioner sought for four weeks time to file the appeal.

4. In view of the above, all the writ petitions are dismissed. Considering the prayer of the petitioner, this Court grants four weeks time from the date of receipt of a copy of this order, to the petitioner to file the appeals before the Appellate Authority. Registry is directed to return all the original papers to the petitioner. Consequently, the connected miscellaneous petition are closed. No order as to costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

avr

To

The Assistant Commissioner (CT),
Broadway Assessment Circle
Chennai - 1.

+1cc to Mr.P.RajKumar, Advocate, S.R.No.23897

+1cc to the Special Government Pleader(Taxes), S.R.No.24164

W.P. Nos. 13142 to 13145 of 2015
and

M.P.Nos. 1 to 1 of 2015

SR(CO)
CA(26/05/2015)