IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.07.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.19396 of 2015
And
M.P.No.1 of 2015

Tvl.M.B.S Stores
Represented by its Proprietor
Thiru.S.Reeyasudeen ... Petitioner

Vs.

The Commercial Tax Officer
Tiruvannamalai - II Assessment Circle,
Commercial Taxes Integrated Complex, 2nd Floor,
Collectorate Master Complex,
Vengikkal, Tiruvannamalai 606 604. ... Respondent

Prayer:
Writ petition filed under Article 226 of the Constitution of India praying for a Writ of Certiorari calling for the records in respect of the Proceedings in TIN No:33304661795 / 2012-13 dated 31.03.2015 of the respondent under the Tamil Nadu Value Added Tax Act, 2006, quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.A.N.R.Jaya Pratap
Government Advocate (T)

ORDER

By consent, the writ petition is taken up for final disposal.

2.This writ petition has been filed by Tvl.M.B.S Stores, represented by its Proprietor challenging the impugned order passed by the Commercial Tax Officer, Tiruvannamalai - II Assessment Circle, in TIN No:33304661795 / 2012-13 dated 31.03.2015 under the Tamil Nadu Value Added Tax Act, 2006 and to quash the same.

3.The petitioner challenges the impugned order on the ground that the petitioner on an earlier occasion, on receipt of notice issued by the predecessor in office submitted a detailed reply in June, 2013 along with a detailed Annexure I disclosing all the purchases made during the year 2013-13 and he was under the impression that the respondent, who is the successor in the office would be dropping the proceeding. As against his expectation, the respondent has wrongly come to the conclusion that the petitioner has not filed his reply and finally disallowed the claim of purchase of ITC of Rs.7,00,470/- for the year 2012-13 under Section 27 of the TNVAT Act, 2006 on the premise that the petitioner has not filed any objection, therefore this writ is maintainable against the impugned order.

4.This Court is not able to find any merits in the writ petition as the impugned order is appealable in nature. Hence, this Court is not inclined to entertain the writ petition and the same is dismissed. The petitioner is directed to file Appeal before the concerned Authority, against the impugned order within a period of two weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

1. The Commercial Tax Officer
   Tiruvannamalai - II Assessment Circle,
   Commercial Taxes Integrated Complex, 2nd Floor,
   Collectorate Master Complex,
   Vengikkal, Tiruvannamalai 606 604.

+1cc to Mr.S.P.Asokan, Advocate, S.R.No.33287
+1cc to the Special Government Pleader(T), S.R.No.32943

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BR(CO)
CA(15/07/2015)