IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.07.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.19939 of 2015

and

M.p.No.1 of 2015

Tvl.SSS Traders
represented by its Managing Partner
M.Senthilkumar
No.204/B, Second Floor
Thangam Towers
Thuraiyur Road
Namakkal .. Petitioner

-vs-

The Commercial Tax Officer
Namakkal (Town) Assessment Circle
Namakkal .. Respondent

Petition under Article 226 of the Constitution of India, praying for the issue of a Writ of Certiorari, calling for the records on the files of the respondent in Va.Vi.No.33253123742/2013-14 dated 6.4.2015 and quash the same as being without jurisdiction and authority of law.



For Petitioner :: Mr.R.Senniappan

For Respondent :: Mr.A.N.R.Jayapratap
Government Advocate (Taxes)

ORDER

This writ petition has been filed by Tvl.SSS Traders represented by its Managing Director challenging the impugned order of assessment passed by the Commercial Tax Officer, Namakkal (Town) Assessment Circle in Va.Vi.No. 33253123742/2013-14 dated 6.4.2015, to quash the same as being without jurisdiction and authority of law.

2. Learned counsel for the petitioner, finding fault with the impugned order, contended that the respondent has wrongly brought the goods, namely, ''maize'' under Entry 67-A(ag) of Part 'B' of the First Schedule for the purpose of taxing at 5%. When the petitioner has sold the maize as second quality, the respondent should have exempted the said goods from payment of tax.

3. Opposing the above prayer, the learned Government Advocate (Taxes) for the respondent submitted that whether the goods sold by the petitioner can be brought under Entry 67-A(ag) of Part 'B' of the First Schedule or not, can be considered only by the appellate authority on the basis of relevant circular and documents.

4. Finding merits in the said submission, this Court, without going to the merits of the matter, is not inclined to entertain the writ petition, as the petitioner has got a better and effective remedy of filing statutory appeal against the impugned order. Therefore, the writ petition is dismissed, without going to the merits of the matter, directing the petitioner to approach the appellate authority within a period of three weeks from the date of receipt of a copy of this order. Consequently, M.P.No.1 of 2015 is also dismissed. No costs.

Sd/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar



ss

To

1. The Commercial Tax Officer
   Namakkal (Town) Assessment Circle
   Namakkal

2. The Section Officer,
Current Section,
High Court,
Madras.(To return the original)

+1cc to Mr.R.Senniappan,Advocate sr.no.34981
+1cc to Special Government Pleader (taxes) sr.no.35046,

W.P.No.19939 of 2015

svi[co]
srg 28.07