

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 09.07.2015

CORAM

THE HONOURABLE MR. JUSTICE T.RAJA

W.P.No.20327 of 2015

and

M.P.No.1 of 2015

A.Pitchandi Mudaliar

... Petitioner

Versus

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 is filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in respect of the proceedings TIN No.33724660594/2012-13 dated 02.01.2015 of the respondent under the Tamil Nadu Value Added Tax Act, 2006, quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondents : Mr.A.N.R.Jayapratap,
Government Advocate (T)

O R D E R

This Writ Petition has been filed challenging the proceedings in TIN No.33724660594/2012-13 dated 02.01.2015 of the respondent under the Tamil Nadu Value Added Tax Act, 2006.

2. Heard the learned Counsel for the petitioner and Mr.A.N.R.Jayapratap, learned Government Advocate (T) takes notice for the respondent. I have also perused the records carefully.

3. Though several grounds have been raised by the learned Counsel for the petitioner to quash the impugned proceedings of the respondent, on a perusal of the typed set of papers filed in support of the Writ Petition, it is seen that the petitioner has failed to file a detailed objection for the notice issued by the respondent dated 19.06.2014 before passing the impugned proceedings. Therefore, on that ground itself, this Writ Petition is not maintainable and the

remedy for the petitioner is to file an appeal before the appellate authority as mentioned in the impugned proceedings.

4. In the result, the Writ Petition is dismissed as not maintainable with liberty to the petitioner to approach the appellate authority to file an appeal within a period of one week from the date of receipt of a copy of this Order. No costs. Consequently, connected Miscellaneous Petition is also closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

tsi

Sub Assistant Registrar

To

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.34692

+1cc to the Government Pleader, S.R.No.34713

+1 cc to The Special Govt.Pleader (Taxes), sr.34773 (27/10/2015)

W.P.No.20327 of 2015

KM(CO)
CA(22/07/2015)

सत्यमेव जयते

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