IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.07.2015

CORAM :

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.20478 of 2015
and M.P.No.1 of 2015

M/s.Edu Smart Services (P) Ltd [Petitioner]
Rep by its Director
No.454/2 & 3 G.N.T. Road
Puzhal, Chennai 66

Vs

The Assistant Commissioner (CT)
Madhavaram Assessment Circle
No. 170, G.N.T.Road Puzhal Chennai 66

[Respondent]

PRAYER : This Writ petition is filed under Article 226 of the Constitution of India praying for a Writ of certiorarified mandamus, to call for the impugned proceedings of the respondent in TIN 33621086393/2011-2012 and quash the impugned order dt 18.5.2015 as passed contrary to the principles of natural justice and also contrary to the provisions of the TNVAT Act and further direct the respondent to consider the petitioners objections dt 24.2.2015 27.3.2015 and 8.4.2015 filed along with the documentary evidences and pass a fresh assessment order in accordance with law after giving reasonable opportunity to the petitioner

For Petitioner : Mr.P.Rajkumar
For Respondent : Mr.ANR.Jayapratap, GA(T)

O R D E R

Heard Mr.P.Rajkumar, learned counsel for the petitioner and Mr.ANR.Jayapratap, learned Government Advocate (Taxes) for the respondent and with their consent, the main writ petition itself is taken up for disposal.

2. This writ petition is directed against the impugned order dated 18.5.2015, passed by the Assistant Commissioner (CT), Madhavaram Assessment Circle in TIN 33621086393/2011-2012, raising various grounds and for a direction to the respondent to consider the petitioner's objections dated 24.2.2015, 27.3.2015 and 8.4.2015

filed along with the documentary evidences and pass a fresh assessment order in accordance with law, after giving reasonable opportunity to the petitioner.

3. Mr.P.Rajkumar, learned counsel for the petitioner, assailing the impugned order submitted that when the petitioner, on receipt of the notice dated 13.02.2015, had repeatedly filed three objections, first on 24.02.2015, second on 27.03.2015 and the third on 08.04.2015, the Assessing Officer, has not referred to the additional replies filed, in the impugned assessment order. That would go to show that the respondent, as a quasi judicial authority, has failed to apply his judicial mind. Therefore, on this short ground, the impugned order is liable to be interfered with.

4. But, this Court finds no justification to entertain such a plea as the petitioner has got an efficacious and effective alternative remedy by approaching the appellate authority under Section 51 of the Tamil Nadu Value Added Tax Act, 2006. Therefore, without going into the merits of the matter, this writ petition is dismissed and it is for the petitioner to file an appeal as against the impugned order under Section 51 of the Act, if so advised and the petitioner is granted two weeks time from the date of receipt of a copy of this order to approach the appellate authority.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

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To
1.The Assistant Commissioner (CT)
Madhavaram Assessment Circle
No. 170, G.N.T.Road Puzhal Chennai 66.

2.The Section Officer, Current Section, High Court, Madras(to return the Original Impugned Order)

1 cc to Mr. P.Raj kumar, Advocate Sr.No.34569
1 cc to Spl. Government Pleader.Sr.No.34772

W.P.No.20478 of 2015

kk(co)
pmk.29.7.2015