

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.07.2015

CORAM:

THE HON'BLE MR.JUSTICE T.RAJA

W.P.No.20521 of 2015

and

M.P.No.1 of 2015

Tvl.Padmaadevi Sugars Limited,
represented by its Authorised Signatory,
Thiru.V.Murali, S/o.V.Venkataperumal,
No.106, Palayaseevaram village,
Kancheepuram, Tamilnadu - 631 606.

...Petitioner

Vs.

The Assistant Commissioner (CT),
Kancheepuram Assessment Circle,
Kancheepuram - 631 501.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India seeking for the relief of issuance of writ of Certiorari to call for the records in respect of the impugned revised assessment order TIN/33331640859/2010-11/22.05.2015 of the respondent under the Tamil Nadu Value Added Tax Act, 2006 for the year 2010-11 and quash the same.

For Petitioner : Mr.S.Sivakumar

For Respondents : Mr.S.Kanmani Annamalai,
Addl.Govt.Pleader (Taxes)

ORDER

This Writ petition is filed against the impugned order dated 22.05.2015 passed by the respondent - Assistant Commissioner (CT), Kancheepuram Assessment Circle, Kancheepuram in TIN/33331640859/2010-11, in and by which the Assistant Commissioner (CT), after issuing the VAT proposal to the petitioner inviting objections or reply, if any, and finding no response, whatsoever, from the petitioner, has confirmed the VAT proposal and thereupon issued a demand notice in Form 'O'.

2. The petitioner has failed to reply to the show cause notice dated 30.4.2015 issued by the respondent inspite of the time granted by the respondent as requested by its letter dated 8.5.2015 and on issuance of the impugned demand notice, the petitioner has come forward with the writ petition, though the petitioner has got better remedy before the appellate authority. Therefore, this Court without going into the merits of the case, directs the petitioner to file an appeal against the order impugned, if so advised.

3. The writ petition is dismissed accordingly. However, there is no order as to costs. Consequently, the connected miscellaneous petition is also dismissed.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

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Note to Office:

Registry is directed to return the original impugned order dated 22.05.2015 to the learned counsel for petitioner after obtaining proper endorsement.

To

The Assistant Commissioner (CT),
Kancheepuram Assessment Circle,
Kancheepuram - 631 501.

सत्यमेव जयते

1 CC to Mr.S.Sivakumar, Advocate SR.No. 34994

1 CC to the Spl.Government Pleader, SR.No. 35056

W.P.No.20521 of 2015

KM (CO)

PSI (22.07.2015)