IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.07.2015

CORAM:

THE HONOURABLE MR. JUSTICE T.RAJA

Writ Petition No.20810 of 2015 and
M.P.No.1 of 2015

M/s.Rittz Accessories,
Rep. By its Manager,
No.12, Pillaiyar Koil Street,
Keelkattalai,
Chennai - 600 117. Petitioner

Vs

Commercial Tax Officer,
Chrompet Assessment Circle,
No.117, Station Road,
Radha Nagar,
Chennai - 600 044.

Respondents

This Writ Petition has been filed under Article 226 of the Constitution of India for the issuance of a Writ of Certiorarified Mandamus calling for the records of the respondent in his proceedings in TIN No.33150941782/2013-14 dated 16.03.2015 and quash the order passed therein and to direct the respondent to pass revised orders in pursuant to the amendments to the Section 19(2)(v) of the TNVAT Act, 2006 as per Act No.5 of 2015 published by the Tamil Nadu Government and also based on the judgment of the Supreme Court of India reported in 20 VST 726 (SC) in the case of Suchithra Components Ltd., v. Commissioner of Central Excise by giving an opportunity of personal hearing to the petitioner.

For petitioner : Mr.C.Baktha Shiromoni
For Respondent : Mr.Manoharan Sundaram,
Additional Government Pleader (T)

O R D E R

Heard Mr.C.Baktha Shiromoni, learned counsel for the petitioner, Mr.Manoharan Sundaram, learned Additional Government Pleader (T), who took notice for the respondent and with their consent, the main writ petition is taken up for disposal.

2. This writ petition has been filed by M/s.Rittz Accessories, represented by its Manager, to quash the proceedings of the

respondent in TIN No.33150941782/2013-14 dated 16.03.2015 and to direct the respondent to pass revised orders in pursuant to the amendments to the Section 19(2)(v) of the TNVAT Act, 2006 as per Act No.5 of 2015 published by the Tamil Nadu Government and also based on the judgment of the Supreme Court of India reported in Suchithra Components Ltd., v. Commissioner of Central Excise (20 VST 726 (SC)), by giving an opportunity of personal hearing to the petitioner.

3. Learned counsel for the petitioner would submit that in Suchithra Components Ltd., v. Commissioner of Central Excise (cited supra), it is stated by the Hon'ble Supreme Court that the beneficial Circulars has to be applied retrospectively. According to the learned counsel for the petitioner, since, several writ petitions are pending, on this point, before this Court, the conclusion reached by the respondent in the impugned proceedings, is liable to be set aside.

4.Learned Additional Government Pleader (T) appearing for the respondent would submit that the relief sought for by the petitioner in this writ petition is wholly without any basis, since, the petitioner was already put on notice by the respondent on 27.01.2015 in this regard and instead of giving reply to the said notice, the petitioner has approached this Court with the above prayer.

5.In view of the above, this Court, is not inclined to interfere with the impugned order, for the simple reason that, the petitioner has not even responded to the notice issued by the respondent dated 27.01.2015 and since, it has got more effective and efficacious alternative remedy of filing an appeal before the Appellate Authority. Any observation if made, that would have an effect on the appeal, in the event of filing any appeal by the petitioner to the Appellate Authority. Therefore, without expressing any opinion on the merits of the matter, by granting liberty to the petitioner either to file its reply to the notice of the respondent dated 27.01.2015 or to approach the appellate authority by filing appeal against the impugned order, if so advised, this writ petition is dismissed. No costs. Connected miscellaneous petition is also dismissed.

jbm

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer,
Chrompet Assessment Circle,
No.117, Station Road,
Radha Nagar,
Chennai - 600 044.

+ 1 cc to Mr.C.Bakthasironmoni, Advocate SR 35321

+ 1 cc to Special Govt.Pleader (Taxes), SR 35286

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W.P.No.20810 of 2015