

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.07.2015

CORAM :

THE HONOURABLE MR.JUSTICE T.RAJA

Writ Petition Nos.20841 to 20843 of 2015
and
M.P.Nos.1 of 2015
in
W.P.Nos.20841 to 20843 of 2015

M/s.A.V.Granites,
Rep. By its Authorised Signatory,
Mr.M.S.Ravikumar,
Flat No.14, 3rd Floor,
Harrington Apartments,
No.98, Harrington Road,
Chetpet, Chennai - 600 034. ... Petitioner in all W.Ps

Vs

1.The Assistant Commissioner of
Commercial Taxes,
Valluvarkottam Assessment Circle,
No.10, Palaniyappa Maligai,
Greens Road,
Chennai - 600 006.

2.The Assistant Commissioner (CT),
Velachery Assessment Circle,
Chennai - 600 042.

... Respondents in all W.Ps

Prayer in W.P.No.20841 of 2015:- This Writ petition is filed under Article 226 of the Constitution of India praying for a Writ of certiorari, to call for the records of the respondent in TIN : 33490987379/10-11, quash the order dated 29.05.2015.

Prayer in W.P.No.20842 of 2015:- This Writ petition is filed under Article 226 of the Constitution of India praying for a Writ of certiorari, to call for the records of the respondent in TIN : 33490987379/11-12, quash the order dated 29.05.2015.

Prayer in W.P.No.20843 of 2015:- This Writ petition is filed under Article 226 of the Constitution of India praying for a Writ of certiorari, to call for the records of the respondent in TIN : 33490987379/12-13, quash the order dated 29.05.2015.

For Petitioner
in all W.Ps : Mr.V.Sundareswaran

For Respondents : Mr.Manoharan Sundaram,
in all W.Ps Additional Government Pleader (T)

COMMON ORDER

Heard Mr.V.Sundareswaran, learned counsel for the petitioner and Mr.Manoharan Sundaram, learned Additional Government Pleader (T), for the respondents and with their consent, the writ petitions are taken up for disposal.

2. These writ petitions are directed against the impugned orders dated 29.05.2015, passed by the first respondent in TIN : 33490987379/10-11; 33490987379/11-12 and 33490987379/12-13 on various grounds. But, this Court finds no ground to interfere with the impugned orders.

3. It is submitted by the learned Additional Government Pleader that since, 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, the present writ petitions cannot be entertained.

4. At this juncture, the learned counsel for the petitioner has submitted that the petitioner has filed a petition dated 19.06.2015 under Section 84 of the Act requesting the first respondent to revise the assessment order hence, a direction may be issued to the first respondent to consider and pass orders on the said petition filed by the petitioner dated 19.06.2015.

5. In view of the limited prayer now sought for by the petitioner, without going into the merits of the matters, these writ petitions are disposed of with a direction to the first respondent to consider the petition filed by the petitioner under Section 84 of the Act dated 19.06.2015 and pass orders on the same after affording personal hearing to the petitioner, on merits and in accordance with

law, within a period of eight weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

jbm

To

1.The Assistant Commissioner of
Commercial Taxes,
Valluvarkottam Assessment Circle,
No.10, Palaniyappa Maligai,
Greaves Road,
Chennai - 600 006.

2.The Assistant Commissioner (CT),
Velachery Assessment Circle,
Chennai - 600 042.

+1cc to Mr.V.Sundareswaran, Advocate, S.R.No.35259

+1cc to the Government Pleader, S.R.No.35289

W.P.Nos.20841 to 20843 of 2015

SV(CO)
CA(19/08/2015)

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