IN THE HIGH COURT OF JUDICATURDE AT MADRAS

DATED: 27.07.2015

Coram

The Honourable Mr.JUSTICE T.RAJA

W.P.No.22641 of 2015
and
M.P.No.1 of 2015

M/s.Rittz Accessories rep. by its
Manager/Authorised Signatory .. Petitioner

vs.

Commercial Tax Officer,
Chromepet Assessment Circle,
No.117, Station Road, Radha Nagar,
Chennai - 44. .. Respondent

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus to call for the records of the respondent in his proceedings in TIN No.33150941782/2011-12 dated 12.03.2015 and quash the order passed therein and to direct the respondent to pass revised orders in pursuant to the amendments to the Section 19(5)(c) 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 Suchitra Components Ltd., Vs. Commissioner of Central Excise by giving an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.V.Haribabu,
Addl. Govt. Pleader (T)



ORDER

This writ petition has been filed by M/s.Rittz Accessories represented by its Manager/Authorised Signatory, challenging the order passed by the respondent in TIN No.33150941782/2011-12 dated 12.03.2015 and for a consequential direction to pass revised orders.

2.The petitioner is a dealer in finished leather and readymade garments and the place of business of the petitioner was inspected in December, 2014 by the Enforcement Wing officials of the Commercial

Tax Department. Pursuant to the proposal sent by the Enforcement Wing Officials, the respondent passed orders, reversing the input tax credit for the interstate sales for the year 2011-2012. Aggrieved against the same, the petitioner has filed the present writ petition.

3.The petitioner has received the notice dated 27.01.2015 on 03.02.2015. Thereafter, by letter dated 10.02.2015, the petitioner sought for only 15 days time to furnish all the details. After acknowledging the letter on 11.02.2015, even after the expiry of 15 days period, the respondent has not filed either reply or any other document whatsoever. Finally, the respondent passed the impugned order.

4.In my considered view, as against the impugned order, the petitioner cannot come to this Court by way of a writ petition as he has got a remedy of revision before the Joint Commissioner/revisional authority. Therefore, this Court, without entertaining the writ petition, directs the petitioner to file a revision before the Joint Commissioner/revisional authority. The writ petition is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

mmi

To

The Commercial Tax Officer,
Chromepet Assessment Circle,
No.117, Station Road, Radha Nagar,
Chennai - 44.

1 cc to Mr. C.Baktha Siromoni, Advocate Sr.No.38271
1 cc to Spl.Government Pleader.Sr.No.38330



W.P.No.22641 of 2015

rj(co)
pmk.18.8.2015