

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.09.2015

CORAM:

THE HON'BLE MR. JUSTICE R.MAHADEVAN

W.P.No.29423 of 2015
and M.P.Nos.1 & 2 of 2015

S.Kaliyaperumal
Proprietor of M/s.Susi Agencies
No.6 Sannathi Street Thiruvannainallur
Thirukoilur Taluk [Petitioner]

Vs

- 1 The Deputy Commercial Tax Officer
Tirukoilur
 - 2 The Commercial Tax Officer
Tirukoilur
 - 3 The Branch Manager
Indian Bank Thiruvannainallur 607 203
- [Respondents]

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of certiorari to call for the impugned proceedings of the 1st respondent in TIN No. 33234762374 / 2011-2012 dt 15.6.2015 and to quash the same as passed contrary to the provisions of the TNVAT Act and in violation of principles of natural justice and contrary to Section 3 (1) (b) of the TNVAT Act.

For petitioner :Mr.P.Rajkumar
For respondents :Mr.S.Kanmani Annamalai, AGP(T) (R1&2)

O R D E R

This writ petition has been filed challenging the order of the 1st respondent dated 15.06.2015.

2. As against the impugned order, there is an effective, efficacious alternative remedy available under the TNVAT Act. Without exhausting the same, the petitioner has rushed to this Court. When this Court posed a question as to whether the petitioner is willing to file an appeal before the appellate authority, the learned counsel for the petitioner submitted that the petitioner is

willing to file an appeal, however, sufficient time may be granted to to the petitioner.

3. In view of the same, this writ petition is disposed of by granting three weeks' time to the petitioner to file an appeal as against the impugned order before the appellate authority. On such filing, the appellate authority shall entertain the same and pass appropriate orders, on merits and in accordance with law, without raising any issue with regard to limitation. No costs. Connected miscellaneous petitions are closed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Deputy Commercial Tax Officer
Tirukoilur

2

The Commercial Tax Officer
Tirukoilur

3

The Branch Manager
Indian Bank Thiruvannainallur 607 203

+1 cc to Special Government Pleader sr.51163

+1 cc to Mr.P.Rajkumar Advocate sr.51012

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सत्यमेव जयते

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