IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2015

CORAM:

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.39416 to 39418 of 2015
and
M.P.Nos.1, 1 and 1 of 2015

M/s.Point Textiles Pvt. Ltd.
Rep. by its Director N.Shanmugasundaram

... Petitioner in all WPs

Vs

1.The Assistant Commissioner (CT)
Perundurai.

2.The Joint Commissioner (Enf) (CT)
Salem. ...Respondents in all WPs

Writ petitions have been filed under Article 226 of the Constitution of India for the issuance of writ of Certiorarified Mandamus, to call for the records relating to the proceedings of the first respondent in TIN Nos.33842924131/2010-11 dated 22.05.2015, 33842924131/2011-12 dated 02.02.2015 and 33842924131/2012-13 dated 02.02.2015 respectively, quash the same and direct the first respondent to refund the amount collected at the time of inspection.

For Petitioner : Mr.S.Prabhakaran
For Respondents : Mr.V.Haribabu, Addl.Govt.Pleader

COMMON ORDER

By consent, all the writ petitions are taken up for final disposal.

2.The petitioner has filed the present writ petitions, challenging the assessment orders passed by the first respondent relating to the years 2010-11, 2011-12 and 2012-13 and consequently direct the first respondent to refund the amount collected at the time of inspection.

3.However, the learned counsel for the petitioner on instructions, submitted that the petitioner is willing to approach the Appellate Authority, if time is granted by this court for filing appeals under Section 51 of the Tamil Nadu Value Added Tax Act, 2006 against the impugned assessment orders passed by the first respondent for the years in question.

4.The learned Additional Government Pleader, who takes notice for the respondents, has no serious objection for granting such relief to the petitioner.

5.In view of the above, the petitioner is permitted to file appeals against the impugned assessments order for the years in question within a period of three weeks from the date of receipt of a copy of this order. On filing such appeals, the same shall be entertained by the Appellate Authority without raising an issue with regard to limitation.

6.All the writ petitions are disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

7.Registry is directed to return the original copies of the impugned orders filed along with these writ petitions to the petitioner.

Sd/
ASSISTANT REGISTRAR(CS-V)

/TRUE COPY/

SUB-ASSISTANT REGISTRAR

rk

To

1.The Assistant Commissioner (CT)
Perundurai.

2.The Joint Commissioner (Enf) (CT)
Salem.

+3 CC to MR.S.Prabhakaran Advocate. SR.NO.67777
+1 CC to Special Govt.Pleader(Taxes). SR.NO. 67907

W.P.Nos.39416 to 39418 of 2015

CO-CTK
JD 31/12/2015