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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.08.2015

CORAM :

THE HONOURABLE MR.JUSTICE R.SUDHAKAR

and

THE HONOURABLE MS.JUSTICE V.M.VELUMANI

Writ Appeal (MD) No.1172 of 2011

and

MP (MD) No.1 OF 2011

M/s.Karpaga Vinayagar Prints & Pack

represented by its Proprietor,

Sivamani

No.8-B4/207, PKSA Arumugam Nadar Road,

Sivakasi 626 123

... Appellant

Vs.

1.State of Tamil Nadu,

represented by its Secretary to Government,

Commercial Taxes and Registration Department,

Fort St., George,

Chennai 600 009.

2.The Commercial Tax Officer III,

Commercial Tax Department,

Sivakasi 626 123.

... Respondents

Writ Appeal is filed under Clause 15 of the Letters Patent against the order dated 23.09.2011 made in W.P.(MD)No.10897 of 2011.

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a WRIT OF CERTIORARIFIED MANDAMUS, to call for the records relating to the order passed by the 2nd Respondent in TIN/Year/33776001737/2007-2008, dated 17-08-2011, received by the petitioner on 29-08-2011 and quash the same and to direct the 2nd Respondent to pass fresh order of assessment order for the assessment year 2007-08 by following the procedure contemplated under the Acts and Rules of Tamil Nadu Value Added Tax Act.

For Appellant

: Mr.Mohd. Ibrahim Ali

For Respondents

: Mr.R.Karthikeyan,
Additional Government Pleader.

JUDGMENT

(Judgment of the Court was delivered by **R.SUDHAKAR, J**)

<https://hcservices.ecourts.gov.in/hcservices/>

The writ appeal is directed against the order of the learned single Judge, dated 23.09.2011 in W.P.(MD)No.10897 of 2011.



2. On a perusal of the order passed by the learned single Judge, we find that the learned single Judge has dismissed the writ petition only on the ground that there is effective alternate remedy of appeal which enables the appellant to pursue the statutory appellate remedy before the competent authority concerned.

3. In such view of the matter, we find no reason to interfere with the order of the learned single Judge. Hence, the writ appeal stands dismissed. No costs. Consequently, M.P(MD)No.1 of 2011 is closed.

Sd/-

Assistant Registrar(CO)

/True copy/

Sub Assistant Registrar

sms

To

1. The Secretary to Government,
Government of Tamil Nadu,
Commercial Taxes and Registration Department,
Fort St., George, Chennai 600 009.

2. The Commercial Tax Officer III,
Commercial Tax Department, Sivakasi 626 123.

+one cc to M/s.A.S.Mujibur Rahman, Advocate in SR.No.46587

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CSL/NGM-SS/SAR-II/ 27/08/2015
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