

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.07.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.4607 of 2014

and

M.P.No.1 of 2014

Royal Chickens,
represented by its Sole Proprietor,
O.Sajivan,
Pandakkal,
Mahe - 673 310. ... Petitioner

Vs

Commercial Tax Officer,
Registering Authority,
Commercial Tax Department,
Office of Commissioner (CT),
Puducherry. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the Order of the respondent in Proceedings No.34450009285/CTO (M)/2013-14/67 dated 20.01.2014 and quash the same.

For Petitioner : Mr.C.Vigneswaran

For Respondent : Mr.A.Tamilvanan

Government Advocate (Pondicherry)

ORDER

Heard Mr.C.Vigneswaran, learned counsel appearing for the petitioner and Mr.A.Tamilvanan, learned Government Advocate (Pondicherry) appearing for the respondent.

2.The petitioner had earlier filed writ petitions before this Court in W.P.Nos.3568 and 3569 of 2012 challenging the notification as well as the consequential amendments to the First and Third Schedule of the Value Added Tax Act, 2007. The said writ petitions were dismissed by the Division Bench.

3.In the light of the same, the petitioner has to work out his remedy under the provision of the Puducherry Value Added Tax Act, 2007 and Central Sales Tax Act, 1956 as against the impugned order. Therefore, the writ petition is closed leaving it open to the petitioner to work out his statutory remedies in the manner known to law. The Registry is directed to return the original impugned order to the learned counsel for the petitioner. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

cse
To:

Commercial Tax Officer,
Registering Authority,
Commercial Tax Department,
Office of Commissioner (CT),
Puducherry.

+1cc to Mr.R.Parthiban, Advocate Sr.37277

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srg 25/07/2016

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