

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.1449 of 2016

and W.M.P.Nos.1210 & 1211 of 2016

M/s.Rukmani Agencies,
rep by its Proprietor A.Ezhumalai,
S/o K.Arumugam,
No.36, East Street, Varkarlodai,
Manapet Post, Bahour, Puducherry. ... Petitioner

Vs.

- 1.The Appellate Assistant Commissioner (CT),
Commercial Taxes Department,
Government of Puducherry, Puducherry.
- 2.The Assistant Commercial Tax Officer-II,
Commercial Taxes Department, Puducherry.
- 3.The Divisional Retail Sales Manager,
Indian Oil Corporation Limited,
Trichy Division Office, Plot No.191,
Women SIDCO, Industrial Estate,
Vazhavanthankottai, Trichy. ... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records of the 2nd respondent with TIN No.34400011204 dated 19.01.2015 and order passed by the 1st respondent with No.381/APRR/2015-16/AAC dated 03.11.2015 and to quash the same.

For Petitioner : Mr.V.Ajayakumar
For Respondents : Mr.M.Govindarajan,
Government Pleader (Puducherry)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records of the 2nd respondent with TIN No.34400011204 dated 19.01.2015 and order passed by the 1st respondent dated 03.11.2015 and to quash the same.

2.At the outset itself, Mr.M.Govindarajan, learned Government Pleader (Puducherry) appearing for the respondents submitted that the petitioner has got an appeal remedy under Section 49 of the Puducherry Value Added Tax, 2007 before the Tribunal.

3.Since the petitioner has got an appeal remedy, I am not inclined to go into the merits of the matter and decide the same. In these circumstances, the Writ Petition stands closed. It is open to the petitioner to file an appeal before the Appellate Tribunal in accordance with law. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

- 1.The Appellate Assistant Commissioner (CT),
Commercial Taxes Department,
Government of Puducherry, Puducherry.
- 2.The Assistant Commercial Tax Officer-II,
Commercial Taxes Department, Puducherry.
- 3.The Divisional Retail Sales Manager,
Indian Oil Corporation Limited,
Trichy Division Office, Plot No.191,
Women SIDCO, Industrial Estate,
Vazhavanthankottai, Trichy.

+lcc to Mr.Ajaykumar, Advocate, S.R.No.15451

+lcc to the Government Pleader, S.R.No.15687

W.P.No.1449 of 2016
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mg(CO)
srg(16/03/2016)