IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2016

C O R A M

THE HON'BLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.16244 of 2016
and
WMP.Nos.14039 & 14040 of 2016

M/s.Sri Mookambiga Industries,
Rep. by its Proprietor Mr.R.Karunanidhi,
No.54, Thirumurugan Nagar,
Perambur, Maramalainagar,
Chennai - 603 209. .. Petitioner

Versus

The Assistant Commissioner (CT)
Chengalpattu Assessment Circle,
No.15-B, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu - 603 001. .. Respondent

Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in TIN:3301604895/2013-14 dated 31.08.2015 quash the same.

For Petitioner ... Mr.V.Sundareswaran

For Respondents ... Mr.Manoharan Sundaram
Additional Government Pleader (Taxes)

ORDER

The petitioner, who is a registered dealer under the Tamil Nadu Value Added Tax Act, 2006, has filed this writ petition challenging the order dated 31.08.2015 which is an order of assessment 2013-2014.

2.In the impugned order at paragraph No.10, the Assessing Officer has stated that the petitioner was not supplied to exact commodity code, and hence the request could not be considered, and the proposal to reverse the difference of ITC and to levy at 14.5% on the turnover has been confirmed. The petitioner has filed a petition under Section 84 of the Act on 11.04.2016 and the matter is now pending before the respondent. In the meantime, the respondent has initiated recovery proceedings which has compelled the petitioner to approach this Court challenging the assessment order, the petitioner having availed the remedy under the Act cannot parallely challenge the assessment order especially when this application under Section 84 of the Act is pending consideration on the respondent.

3.In the light of the above, while declining to grant the relief sought for, liberty is granted to the petitioner to pursue his application under Section 84 of the Act before the respondent, who shall consider the same in accordance with law and pass an order within a period of four weeks from the date of receipt of a copy of this order. Till final orders are passed, no coercive action shall be taken against the petitioner.

4.The Writ Petition is disposed of, with the above observation. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

sgl

To
The Assistant Commissioner (CT)
Chengalpattu Assessment Circle,
No.15-B, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu - 603 001.

1 cc to Mr.V.Sundareswaran, Advocate, sr.31157
1 cc to Special Government Pleader, (Taxes), sr.31275

W.P.No.16244 of 2016

gj co
kra 21.06.2016