

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.05.2016

CORAM

THE HONOURABLE MR.JUSTICE N.KIRUBAKARAN

W.P.No.17911 of 2016

And

W.M.P.No.15606 of 2016

M/s.Jascons Veneers & Panels (P) Ltd
Rep by its
Bhanu Mathew ... Petitioner

Vs.

The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
No.10, Palaniyappa Maligai,
Greams Road,
Chennai - 600 006. ... Respondent

Prayer:

Petition filed under section 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the respondent's impugned order bearing CST:779920/2013-14 dated 13.04.2016 and quash the same and to further direct the respondent to consider the petitioner's application dated 18.02.2016 under Section 84 of Tamil Nadu Value Added Tax Act of 2006 on merits.

For Petitioner : Mr.B.Raviraja
For Respondent : Mr.V.Haribabu
Government Advocate (Tax)

O R D E R

By consent, the writ petition is taken up for final disposal.

2.The petitioner is engaged in the business of manufacturing and trading of furniture, veneers, doors and various wood related products and is registered under the Tamil Nadu Value Added Tax Act, 2006 and Central Sales Tax Act, 1956.

3.The petitioner has challenged the order passed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006. In the order passed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, an appeal or revision will lie under Section 84(5) of the Act. When an effective alternative remedy is available, the petitioner cannot by-pass the same and approach this Court invoking Article 226 of the Constitution of India.

4.Hence, this writ petition is dismissed with liberty to the petitioner to approach the Appellate Authority. Since the petitioner has approached this Court invoking Article 226 of the Constitution of India, the respondent shall not insist upon the limitation while entertaining the appeal/ revision filed by the petitioner within a period of two weeks from the date of receipt of a copy of this order. No coercive steps to be taken in the meantime.

5.The writ petition is disposed of with the above observation. No costs. Consequently, the connected miscellaneous petition is also closed.

Sd/-
Vacation Officer.

/true copy/

Sub Asst. Registrar.

pri

To

The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
No.10, Palaniyappa Maligai,
Greens Road,
Chennai - 600 006.

+ 1 cc to Mr.B.Raviraja, Advocate sr no 28313
+ 1 CC to Spl. Government Pleader [Taxes] sr no 28325

W.P.No.17911 of 2016
And
W.M.P.No.15606 of 2016

su[co]
gp/24.5.