

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 20.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.26009 of 2015

&

M.P.Nos.1 & 2 of 2015

GRT Hotels and Resorts Pvt. Limited
Represented by its CEO Mr.T.Natarajan
No.134-136, North Usman Road
T.Nagar, Chennai - 600 017 ... Petitioner

Vs.

1. The Tamil Nadu Sales Tax Appellate Tribunal
(Additional Bench)
Chennai - 600 104

2.The Assistant Commissioner (C.T)
T.Nagar (South) Assessment Circle
No.46, Greenways Road
Chennai - 600 028

3.The Assistant Commissioner (C.T)
Nandanam Assessment Circle
No.46, Greenways Road
Chennai - 600 028

... Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records relating to the order in TIN/33641540633/2012-13 dated 28.03.2013 passed by the 2nd respondent, quash the same as arbitrary and illegal.

For Petitioner : Mr.Joseph Prabakar

For Respondents : Mr.V.Haribabu
Additional Government Pleader

O R D E R

Heard Mr.Joseph Prabakar, learned counsel for the petitioner and Mr.V.Harribabu, learned Additional Government Pleader appearing for the respondents.

2. This writ petition has been filed challenging the Order of Assessment dated 28.03.2013 passed under the Tamil Nadu Value Added Tax Act, 2006 for the year 2012-13. Challenging the said order, the petitioner has preferred an appeal before the Appellate Deputy Commissioner (C.T)-III, Chennai, who allowed the petitioner's appeal by order dated 24.07.2013, as against which the State preferred an appeal before the 1st respondent, the Tamil Nadu Sales Tax Appellate Tribunal in S.T.A.No.194 of 2014. The Tribunal, by order dated 05.01.2015, allowed the appeal and set aside the order passed by the Appellate Deputy Commissioner, as a result of which the Order of Assessment stands revived. Now, the petitioner, without questioning the order passed by the Tribunal by filing an appeal before the Hon'ble Division Bench, has now challenged the Order of Assessment in this writ petition. In my view this cannot be entertained at this juncture.

3. Therefore, this writ petition is closed leaving it open to the petitioner to file an appeal against the order passed by the first respondent. While computing limitation for the filing of the appeal, the period during which this writ petition was pending before this Court i.e., from 31.03.2015 till the date of receipt of a copy of this order shall be excluded. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

सत्यमेव जयते

To

1. The Tamil Nadu Sales Tax Appellate Tribunal,
(Additional Bench),
Chennai - 600 104.

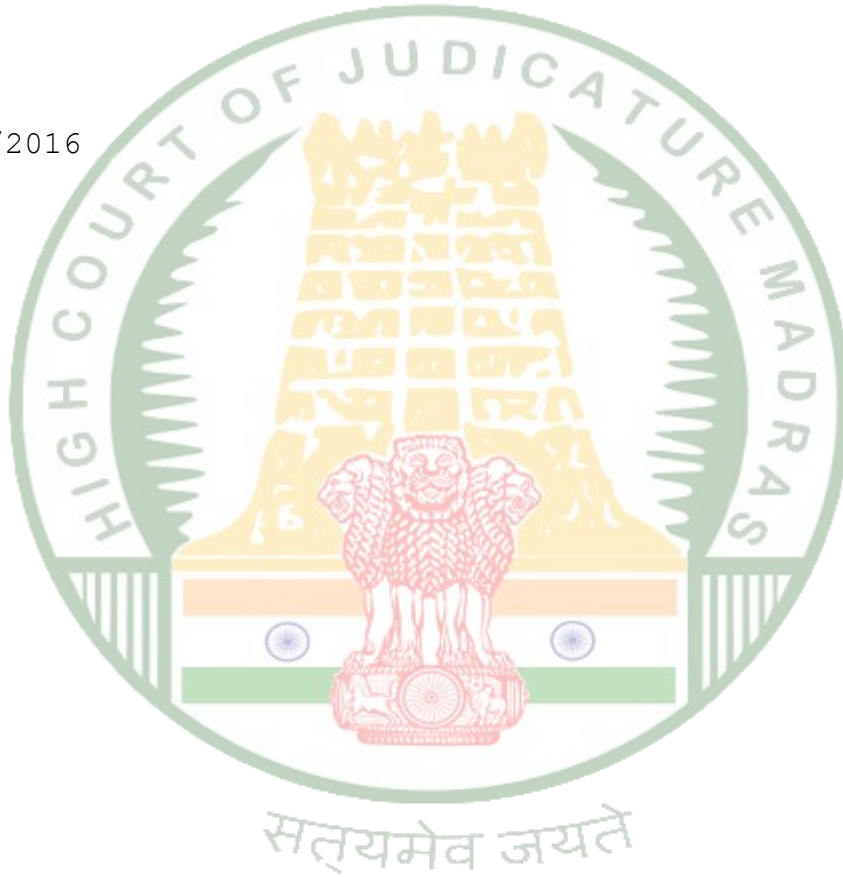
2. The Assistant Commissioner (C.T),
T.Nagar (South) Assessment Circle,
No.46, Greenways Road,
Chennai - 600 028.

3.The Assistant Commissioner (C.T),
Nandanam Assessment Circle,
No.46, Greenways Road,
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+1cc to Mr.Joseph Prabakar, Advocate Sr.33886

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ev[co]
srg 28/06/2016



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