In the High Court of Judicature at Madras

Dated : 20.6.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.26250 of 2015 & MP.No.1 of 2015

C.T.Jayachandran, Proprietor,
M/s.C.T.Stores
P.O.Peringadi-673 312 ...Petitioner

Vs

The Commercial Tax Officer-cum-
Registering Authority, Mahe,
Puducherry. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records pertaining to the impugned proceeding of the respondent vide No.34370016507/CTO(M)/ 2013 -14/159 dated 20.3.2014 and quash the same.

For Petitioner : Mr.V.Manohar

For Respondent : Mr.M.Govindaraj, GP (Puducherry)

ORDER

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

2. The petitioner challenged the order passed by the respondent, which is an order of assessment under the provisions of the Puducherry Value Added Tax Act, 2007.

3. Admittedly, the petitioner has an effective alternate remedy of revision under Section 45 of the said Act and the issue being one on facts, the petitioner has to necessarily avail that remedy. This has been conceded to by the respondent in paragraph 16 of his counter.

4. Accordingly, the writ petition is disposed of giving liberty to the petitioner to file a revision before the Revisional Authority. If the revision is filed within 30 days

from the date of receipt of a copy of this order, the Revisional Authority shall entertain the same without any reference to the question of limitation. No costs. Consequently, the above MP is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer-cum-Registering Authority, Mahe, Puducherry.

+1cc to the Government Pleader Puducherry, Sr.34099

WP.No.26250 of 2015
and MP.No.1 of 2015

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srg 30/06/2016