

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE:22.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.29053 of 2015 and
MP.No.1 of 2015

M/s.Pakkar Leather Export Co.,
Represented by its Partner,
No.11/23, Vepery High Road,
Periamet, Chennai - 600 003.

.. Petitioner

Vs.

1.The Joint Commissioner (CT),
Enforcement-I, Chennai - 600 006.

2.The Commercial Tax Officer,
Group-VI, Enforcement (North),
Greams Road, Chennai - 600 006.

3.The Assistant Commissioner (C.T)
Periamet Assessment Circle,
Chennai - 600 006.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records of the second respondent in his VAT Audit Report in VA-02 dated 30.04.2014 and quash the same as the VAT Audit was conducted without jurisdiction as per the orders of the first respondent as per TNVAT Act.

For Petitioner : Mr.C.Baktha Siromoni

For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

Heard Mr.C.Baktha Siromoni, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondents. With the consent of the learned counsel on either side, the Writ Petition itself is taken up for final disposal.

2.Since the petitioner in this writ petition has challenged only the VAT Audit Report, as rightly pointed out by the learned Additional Government Pleader, the petitioner should challenge

consequential proceedings. It appears that this was pointed out to the learned counsel for the petitioner when the case came up during the earlier occasion.

3.In the light of the same, the Writ Petition is closed, giving liberty to the petitioner to challenge the findings of the report as well as the consequential proceedings that may be initiated against the petitioner. No costs. Consequently, connected Miscellaneous Petition is closed.

Sgl

s/d-

Assistant Registrar(CS-V)

True Copy

Sub-Assistant Registrar

To

1.The Joint Commissioner (CT),
Enforcement-I, Chennai - 600 006.

2.The Commercial Tax Officer,
Group-VI, Enforcement (North),
Greams Road, Chennai - 600 006.

3.The Assistant Commissioner (C.T)
Periamet Assessment Circle,
Chennai - 600 006.

+ 1 cc to Spl.Govt.Pleader (Taxes) SR 41919

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WP.No.29053 of 2015

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