IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.06.2016

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition Nos.19848 and 19849 of 2016
and
W.M.P.Nos.17123 and 17124 of 2016

M/s. Thirupathy Steels,
rep. by its Proprietor,
Mr.D.Vellaisamy
No.9, Lala Gunta Street,
Washermentpet, Chennai - 600 021. ...Petitioner in both W.Ps

Vs.

The Commercial Tax Officer,
Washermenpet Assessment Circle,
No.20, Kummalamman Koil Street,
Chennai - 600 081. ...Respondent in both W.Ps

Prayer in W.P.No.19848 of 2016: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records of the respondent in TIN No.33791220499/2013-14, dated 29.04.2016, and to quash the same as being contrary to the provisions of the Tamil Nadu Value Added Tax Act, 2006.

Prayer in W.P.No.19849 of 2016: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records of the respondent in TIN No.33791220499/2014-15, dated 29.04.2016, and to quash the same as being contrary to the provisions of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.V.Sundareeswaran

For Respondent : Mr.S.Manoharan Sundaram
Additional Government Pleader

COMMON O R D E R

Heard Mr.V.Sundareeswaran, the learned counsel appearing for the petitioner and Mr.S.Manoharan Sundaram, learned Additional Government Pleader, accepting notice on behalf of the respondent. With consent, the Writ Petitions are taken up for final disposal, at the stage of admission.

2. The petitioner has challenged the orders of assessment passed by the respondent for the years 2013-14 and 2014-15.

3. In the instant cases, the petitioner has been assessed to tax on the ground that they have not filed proof regarding the movement of goods. This being factual aspect, necessarily, the petitioner has to agitate the same before Appellate Authority, who is entitled to re-appreciate the contentions raised. Hence, the Writ Petitions cannot be entertained. Accordingly, both the Writ Petitions are dismissed as not maintainable, and the petitioner is granted liberty to file Appeal before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order. If such an Appeal is presented, the Appellate Authority shall not reject the Appeal on the ground of limitation.

4. After the above order was dictated by this Court, the learned counsel appearing for the petitioner has requested this Court that Registry may be directed to return the original impugned orders to him. Accordingly, Registry is directed to return the original impugned orders to the learned counsel appearing for the petitioner. Consequently, connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

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To

The Commercial Tax Officer,
Washermenpet Assessment Circle,
No.20, Kummalamman Koil Street,
Chennai - 600 081.

1 cc to V.Sundareswaran, Advocate, sr.31778
1 cc to Special Government Pleader, sr.32026

Writ Petition Nos.19848 and 19849 of 2016

nr co
kra 23.06.2016