

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:01.08.2016

Coram

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

W.P. No.33410 of 2015 &
M.P.Nos. 1 & 2 of 2015

M/s Sri Murugan Electricals
rep. By its Proprietor-R.Kannan

.. Petitioner

Vs

1.The Deputy Commercial Tax Officer
Vandavasi,
Tiruvannamalai District.

.. Respondent

Prayer :-Petition filed under Article 226 of the Constitution of India praying to issue Writ of certiorari to call for the records on the file of the respondent in his impugned proceedings made in TIN No.33564602773/2013-14 dated 31.08.2015, in so far as levying penalty under section 27(3)(c) of TNVAT Act, 2006,is concerned and quash the same.

For petitioner .. Mrs.R.Hemalatha

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

O R D E R

Heard Mrs.R.Hemalatha, learned counsel appearing for the petitioner and Mr.S.Manoharan Sundaram, learned Additional Government Pleader accepting notice for the respondent and with the consent of the learned counsel appearing on either side, the Writ Petition is taken up for final disposal.

2.The petitioner has filed this Writ Petition, challenging the levy of penalty under section 27(3)(c) of the TNVAT Act.

3.Since the issue revolves around the disputed question of fact, the petitioner has to necessarily avail the appellate remedy available under the Statute and there is no valid reason to bypass the same.

4. Accordingly, the Writ Petition is held to be not maintainable and the petitioner is granted thirty days time from the date of receipt of a copy of this order, for filing an Appeal and if the Appeal is filed, the Appellate Authority will not reject the Appeal on the ground of limitation and proceed in accordance with law.

The Writ Petition is dismissed on the above terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

1. The Deputy Commercial Tax Officer
Vandavasi,
Tiruvannamalai District.

+1 cc to Special Government Pleader Taxes sr.43614
+1 cc to M/s.R.Hemalatha Advocate sr.43643

W.P. No. 33410 of 2015

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