IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.03.2016

CORAM

THE HONOURABLE MR. JUSTICE M.DURAISWAMY

Writ Petition Nos.34574 to 34577 of 2015

and

M.P.Nos.1 to 1 (4 Nos.) and 2 to 2 (3 Nos.) of 2015

Tvl. East Coast Bearings
Represented by its Partner Mrs. H. Nisha
No.1 Villianur Main Road Natesan Nagar
Puducherry.

... Petitioner in all W.Ps.

vs.

1 The Appellate Assistant Commissioner (CT)
Commercial Taxes Buildings
Puducherry - 605 005

2 The Commercial Tax Officer - II
Commercial Tax Office Buildings
Puducherry - 605 005

... Respondents in all W.Ps.

Writ petitions have been filed under Article 226 of the Constitution of India, praying for a Writ of Certiorarified Mandamus calling for records in respect of the impugned order of Appellate Assistant Commissioner (CT), Puducherry-in Appeal Nos.16/CST/2015-16/AAC/dated 18-09-2015, 17/CST/2015-16/AAC/dated 18-09-2015, 18/CST/2015-16/AAC/dated 18-09-2015 and 19/CST/2015-16/AAC/dated 18-09-2015 and quash the same and further forbearing the second respondent from further proceeding with the recovery notice Nos. 34230003586/CTO - II/2007-08/dated 06-10-2015, 34230003586/CTO - II/2008-09/dated 06-10-2015, 34230003586/CTO - II/ 2009-10/dated 06-10-2015, 34230003586/CTO - II/2010-11/dated 06-10-2015 and further time for proceeding with recovery on 20-10-2015 intimated by the second respondent on 14-10-2015 under the recovery provisions in Puducherry Value Added Tax Act, 2007 read with Pondicherry Revenue Recovery Act 1970.

For Petitioner : Mr.S.Sivakumar

For Respondents : Mr.Govindarajan
Government Pleader (Pondy)

COMMON ORDER

The petitioner has filed the above Writ PetitionS to issue a Writ of Certiorarified Mandamus to call for the records in respect of the impugned order of the first respondent in Appeal Nos.16, 17, 18 and 19/CST/2015-16/AAC dated 18.09.2015 and to quash the same, further forbearing the second respondent from further proceedings with the recovery notice dated 06.10.2015 and further time for proceeding with the recovery on 20.10.2015 intimated by the second respondent on 14.10.2015 under the recovery provisions in Puducherry Value Added Tax Act, 2007 read with Pondicherry Revenue Recovery Act 1970.

2. Aggrieved over the order passed by the Appellate Assistant Commissioner, Commercial Taxes, Pudhucherry, the first respondent herein, the petitioner has filed the above Writ Petitions.

3. The respondent filed common counter. While disputing the contentions raised by the petitioner, the respondent has also stated that the Writ Petitions filed by the petitioner is not maintainable for the reason that an appeal remedy is available to the petitioner before the Tribunal and since the petitioner had approached this Court without exercising the appeal remedy before the Sales Tax Appellate Tribunal, Pudhucherry, under Section 49 of the Act, the Writ Petitions are liable to be rejected.

4. Accordingly, without expressing any opinion with regard to the merits of the case, I dismiss the Writ Petitions and it is open to the petitioner to challenge the impugned orders passed by the first respondent before the Sales Tax Appellate Tribunal, Pudhucherry, in accordance with law.

5. With the above observation, the Writ Petitions are dismissed. Consequently, connected Miscellaneous Petitions are dismissed. No costs.

Sd/-
Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

mra

To

1 The Appellate Assistant Commissioner (CT)
Commercial Taxes Buildings
Puducherry - 605 005

2 The Commercial Tax Officer - II
Commercial Tax Office Buildings
Puducherry - 605 005.

3 ccs to Government Pleader cum Public Prosecutor, Pondicherry,
Sr. 14800, 14799, 14797, 14796
1 cc to Mr.R. Vijayakumaran, Advocate, Sr. 14390

Writ Petition Nos.34574 to 34577 of 2015
and
M.P.Nos.1 to 1 and 2 to 2 of 2015

PPA (CO)
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