IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 10.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.27988 of 2016 &

W.M.P.No.24148 of 2016

Tvl. Varma Medicals,
Represented by its Proprietor,
K.M. Narayanan,
93 F, Thiruvoodal Street,
Thiurvannamalai. .. Petitioner

Versus

The Commercial Tax Officer,
Thiruvannamalai I Assessment Circle,
Thiruvannamalai. .. Respondent

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for records of the respondent in TIN/33434521995/2015-16, dated 24.06.2016 and quash the same as arbitrary and illegal.

For Petitioner : Mr.P.R.Kumar

For Respondent : Mr.S.Kanmani Annamalai, AGP.

O R D E R

Heard Mr.P.R.Kumar, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent.

2. The Petitioner, which is a registered dealer on the file of the respondent under provisions of the Tamil Nadu Value Added Tax Act, 2006 has filed his writ petition challenging the assessment order dated 24.06.2016 for the year 2015-16. The petitioner did not submit any objection to the pre-revised notice dated 03.06.2016. Therefore, the petitioner cannot contend that the impugned order is against the principle of natural justice. Rather it is a case where the Petitioner did not avail the opportunity granted to him by the Assessing Officer. Therefore, the petitioner cannot by-pass the appeal remedy provided under the Act. That apart, all the

arguments made by the learned counsel for the petitioner are all factual matters and the petitioner has to establish those factual matters in a proper manner by producing documents and books of accounts. This exercise cannot be done before a writ court. For the above reasons, the writ petition is dismissed. However, liberty is granted to the petitioner to file an appeal to the Appellate Deputy Commissioner (CT), Vellore. If such appeal is preferred within a period of 30 days from the date of receipt of a copy of this order, the appellate authority shall entertain the appeal without reference to the limitation and proceed in accordance with law.

3. The learned counsel for the petitioner submits that the petitioner may be permitted to also go before the Assessing Officer by filing representation under section 84 of the Tamil Nadu Value Added Tax Act, 2006. As this court has granted liberty to the petitioner to file an appeal against the impugned order, this shall not prevent the petitioner from approaching the Assessing Officer by filing petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, if so advised.

4. With the above observations, this writ petition is dismissed. No costs. Consequently, the connected W.M.P. is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

PVS

To
1. The Commercial Tax Officer,
Thiruvannamalai I Assessment Circle,
Thiruvannamalai.

2. The Appellate Deputy Commissioner (CT),
Vellore.

1 cc to M/s.P.R.Kumar, Advocate, sr.45544
1 cc to The Special Government Pleader (T), sr.45965

W.P.No.27988 of 2016 &
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ala co
kra 29.08.2016