

In the High Court of Judicature at Madras

Dated : 01.12.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.42210 of 2016 and WMP.Nos.36114 & 36115 of 2016

M/s.Sri Mahesh Enterprises, rep.
by its Proprietor G.Srinivasan

...Petitioner

Vs

1.The Assistant Commissioner (CT),
Panruti Town, Panruti, Cuddalore
District.

2.The Appellate Deputy Commissioner
(CT), Cuddalore, Cuddalore District.

...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the second respondent in his impugned proceedings made in AP No.182/2014 VAT dated 2.7.2015 and quash the same.

For Petitioner : Mrs.R.Hemalatha
For Respondents : Mr.K.Venkatesh, GA

ORDER

Mr.K.Venkatesh, learned Government Advocate accepts notice for the respondents. Heard both.

2. The petitioner is before this Court challenging the order passed by the second respondent dated 2.7.2015.

(2)

T.S.SIVAGNANAM,J

RS

3. As against the impugned order, the petitioner has an effective alternate remedy of appeal before the Tamil Nadu Sales Tax Appellate Tribunal. However, the petitioner did not avail such remedy and had approached this Court belatedly. Therefore, this Court cannot exercise its jurisdiction and interfere with the impugned order.

4. Accordingly, the writ petition is dismissed. No costs. Consequently, the above WMPs are also dismissed.

5. However, this will not prevent the petitioner from approaching the second respondent by way of appropriate petition, if there is an error, which is apparent on the face of the record.

01.12.2016

Internet : Yes

To

- 1.The Assistant Commissioner (CT), Panruti Town, Panruti, Cuddalore District.
- 2.The Appellate Deputy Commissioner (CT), Cuddalore, Cuddalore District.

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