

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2016

C O R A M

THE HON'BLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.4696 of 2016
and
W.M.P.No.4084 of 2016

S.Thirugnana Sambanda Moorthy
Proprietor, "Tvl Sujatha Agencies",
No.18, Subramania Chettiar Nagar,
Imperial Road, Cuddalore O.T. ... Petitioner
Vs

The Commercial Tax Officer,
Cuddalore Town,
1, Commercial Taxes Buildings,
Sub Jail Road, Manjakuppam,
Cuddalore - 607 001. ... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records in respect of the impugned Order TIN:33484382239/ 2011-12 dated 30.11.2015 of the Respondent under the Tamil Nadu Value Added Tax Act, 2006 for the year 2011-12, quash the same.

For petitioner ... M/s.S.P.Asokan and Adithya

For respondent ... Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

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

2.After hearing the learned counsel for the parties, this Court has expressed the view that the petitioner has not justified in bypassing the appellate remedy available under the Act.

3.Facing this situation, the learned counsel for the petitioner, on instruction, submits that the petitioner will approach the appellate authority and file an appeal.

4. Accordingly, the Writ Petition is disposed of, giving liberty to the petitioner to file an appeal. Taking into consideration the fact that the impugned order was received by the petitioner only in January 2016 and he has approached this Court in February 2016, the petitioner is granted 30 days time to file an appeal before the appellate authority from the date of receipt of a copy of this order and if such appeal is filed, the matter shall be taken on file without reference to limitation. No costs. Consequently, connected Miscellaneous Petition is closed.
sgl

-s/d-

Assistant Registrar (CS-VI)

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer,
Cuddalore Town,
1, Commercial Taxes Buildings,
Sub Jail Road, Manjakuppam,
Cuddalore - 607 001.

+ 1 cc to Mr.S.D.Asokan, Advocate SR 302237

+ 1 cc to Spl.Govt.Pleader SR 29900

gj (II)
prk17/6

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सत्यमेव जयते

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