IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.10051 & 10052 of 2017
and
W.M.P.Nos.11050 & 11051 of 2017

J.S.R Infra Developers Private Ltd.
Represented by its Director,
Mrs.Jayasree,
No.4, 10-A, East Cross Road,
Gandhi Nagar,
Vellore. ..Petitioner in both WP's

Vs.

The Commercial Tax Officer,
Gudiyatham (East)
Gudiyatham. ..Respondent in both WP's

These writ petition are filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus, calling for the records on the files of the respondent herein in TIN No.33326290608/2014-15 & TIN No.33326290608/2015-16 dated 14.03.2017 respectively quashing the same and direct the respondent herein to consider the application filed under section 84 of the Act dated 29.03.2017.

For Petitioner : Mr. N.Inbarajan

For Respondent : Mr.K.Venkatesh
Government Advocate

COMMON ORDER

These writ petitions are filed challenged the order of assessment years 2014-15 and 2015-16.

2. Mr. K.Venkatesh, learned Government Advocate takes notice for the respondent and by consent, the main writ petitions are taken up for final disposal.

3. Learned counsel appearing for the petitioner, by inviting this Court's attention to various points raised in these writ petitions, submitted that the order of assessment cannot be sustained.

4. On the other hand, the learned Government Advocate, by inviting this Court's attention to the application made by the petitioner on 29.03.2017 under Section 84 of the Tamil Nadu VAT Act, submitted that the said applications will be considered on its own merits and in accordance with law and therefore, the petitioner cannot seek parallel remedy by way of filing these writ petitions.

5. It is not in dispute that in pursuant to the issuance of the orders of assessment, impugned in these writ petitions, the petitioner has filed an application under Section 84 o the said Act on 29.03.2017 raising all the points as raised before this Court in these writ petitions. It is stated that those applications are still pending. When such being the factual position, I do not think that the petitioner can maintain these writ petitions without agitating the matter before the respondent in the applications filed under Section 84 of the said Act, as stated supra. Needless to say that the respondent, on considering the points raised in the applications under Section 84 of the said Act, shall pass orders on those applications on its own merits and in accordance with law. Accordingly, these writ petitions are disposed of with liberty to the petitioner to agitate the matter before the Assessing Authority in the applications filed by them under Section 84 of the Tamil Nadu VAT Act. The respondent will consider those applications and also give personal hearing to the petitioner and pass orders thereafter, on merits and in accordance with law within a period of four weeks form the date of receipt of a copy of this order. It is made clear that this Court is not expressing any view on the merits of the contentions raised by the petitioner touching upon the orders of assessment. Till the application filed under Section 84 of the Tail Nadu VAT Act is disposed of, the respondent shall not take any coercive steps against the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

vsi/mm

To

The Commercial Tax Officer,
Gudiyatham (East)
Gudiyatham.

+1cc to Mr.N.Inbarajan, Advocate, S.R.No.24425

+1cc to the Government Pleader(Taxes), S.R.No.24713

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