IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.10138 to 10141 of 2017
and
W.M.P.Nos.11121 & 11124 of 2017

M/s. Guru Enterprises,
Rep by its Proprietor Mr.S.Gurunathan
No.24, Kuttymani Jagan Nagar,
SIPCOT, Cuddalore. ... Petitioner in all the W.Ps.

Vs.

1. The Commercial Tax Officer,
   Cuddalore (Taluk) Assessment Circle,
   Cuddalore.

2. The Appellate Deputy Commissioner (CT)
   Vellore-632 001. ... Respondents in all the W.Ps.

This writ petition are filed under Article 226 of the Constitution of India, to issue a writ of Certiorari, call for the records of the first respondent in TIN:33464401941/2011-12, TIN:33464401941/2012-13, TIN:33464401941/2014-15, TIN:33464401941/2013-14, dated 14.03.2016 respectively and quash the same as contrary to the provisions of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.V.Sundareswaran
For Respondents : Mr.K.Venkatesh
Government Advocate

COMMON ORDER

Though these writ petitions are filed challenging the orders of assessment dated 14.03.2016 in respect of the assessment years 2011-2012, 2012-2013, 2013-2014 and 2014-2015, Mr.V.Sundareswaran, learned counsel appearing for the petitioner submitted that the petitioner may be permitted to agitate the matter before the Appellate Authority, as the issue involved in these cases requires consideration of factual aspects of the matter, which could be done by the next fact finding authority, namely, the first Appellate Authority.

2. Considering the fact that these writ petitions are filed challenging the orders of assessment made on 14.03.2016 and considering the petitioner herein has come forward to agitate the matter before the first Appellate Authority who is also a fact finding authority, I am of the view that the petitioner can be given liberty to agitate the matter before the first Appellate Authority by filing regular appeal.

3. Accordingly, without expressing any view on the merits of the contentions raised by the petitioner as against the orders of assessment, these writ petitions are disposed of, only by granting liberty to the petitioner to file an appeal before the first Appellate Authority within a period of four weeks from the date of receipt of a copy of this order. On receipt of such appeal, the Appellate Authority shall consider the same on its own merits and in accordance with law without reference to the period of limitation. It is also made clear that while filing the appeal, the petitioner should also comply with the other statutory requirements for filing such appeal. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

vsi/mm

To

1. The Commercial Tax Officer,
Cuddalore (Taluk) Assessment Circle,
Cuddalore.

2. The Appellate Deputy Commissioner (CT)
Vellore-632 001.

+1 cc to Mr.V.Sundareswaran, Advocate, sr.24673
+1 cc to The Spl.Government Pleader,(Taxes),sr.24712

pa(co)
rmp(05/05/17)