IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.08.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.22751 of 2017
&
W.M.P.No.23868 of 2017

Tvl. Sagattur Universal
Represented by its Proprietrix
Tmt. Rakhi Deepak
Flat No.3-10-4, D.No.216
Arihant Majestic Power
Chennai - 600 107 ... Petitioner

vs

The Assistant Commissioner (CT)
Vadapalani Assessment Circle
No.1, Greams Road Annexe Building
Chennai - 600 006 ... Respondent

Prayer:- Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari calling for the records on the files of the respondent in C.S.T.No.815357/2012-13 dated 04.07.2017 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondent : Ms.Narmadha Sampath
Special Government Pleader

O R D E R

Heard Mr.R.Senniappan, learned counsel for the petitioner and Ms.Narmadha Sampath, learned Special Government Pleader appearing for the respondent.

2.The petitioner is before this Court challenging an order of assessment dated 04.07.2017 under the provisions of Central Sales Tax Act, 1956 for the Assessment Year 2012-13. The petitioner's case is that the documents furnished by the petitioner have not been considered by the Assessing Officer. The petitioner has enclosed the documents in the typed-set of papers. I have perused the documents and find that wherever the petitioner was able to furnish the supporting documents, the Assessing Officer has given the relief. For the balance turnover, in the absence of documents, the Assessing Officer has assessed the petitioner to tax at 14.5%.

3. If the petitioner is in possession of the relevant documents for the said turnover, it is always open to the petitioner to approach the Assessing Officer and that cannot be a ground for setting aside the impugned Assessment Order. Alternatively, the petitioner has an effective alternative remedy of filing an appeal before the Appellate Deputy Commissioner (CT), Chennai Circle, which can also be availed.

In view of the above, this writ petition is not maintainable and the same is dismissed. However, this will not prevent the petitioner either to avail the appellate remedy available under the Act or to go before the Assessing Officer under Section 84 of the Tamil Nadu Value Added Tax Act. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

gpa

To

The Assistant Commissioner (CT)
Vadapalani Assessment Circle
No.1, Greams Road Annexe Building
Chennai - 600 006

+ 1 cc to MR. R. Senniappan, Advocate SR.61455
+ 1 cc to Special Government Pleader, SR.61338

W.P No.22751 of 2017 &
W.M.P.No.23868 of 2017

AR-J
EU 7.09.17