

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.11.2017

CORAM

The Hon'ble Mr.Justice T.S.Sivagnanam

W.P.No.9129 of 2009

and

M.P.No.1 of 2009

M/s. Parvathi Traders,
rep. by its Proprietor. Petitioner

Vs.

The Commercial Tax Officer,
Manali Assessment Circle,
First Floor, Kuralagam Annexe Building,
Chennai - 108. Respondent

Prayer : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, to call for the records of the respondent in TNGST No./1082132/2003-04, dated 27.02.2009, and to quash the same.

For Petitioner: Mr.R.Seniappan

For Respondent: Mr.S.Kanmani Annamalai
Additional Government Pleader

सत्यमेव जयते

O R D E R

Heard Mr.R.Seniappan, the learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, the learned Additional Government Pleader for the respondent.

2. The petitioner has filed this Writ Petition, challenging the order of assessment passed by the respondent under the provisions of the Tamil Nadu General Sales Tax Act, 1959 for the assessment year 2003-04.

3. On a perusal of the impugned order, it is evidently clear that the matter involves serious disputed questions of fact, which cannot be adjudicated in a Writ Petition. This Court is conscious of the fact that the Writ Petition is pending since 2009, and under normal circumstances, it may not be proper to relegate the party to avail the alternate remedy. However, in the case on hand, this Court has no other option, except, to dismiss the Writ Petition, as the facts are complicated and disputed, which has to be necessarily adjudicated before the Appellate Authority. That apart, there was no interim order in this Writ Petition for all these years.

4. Accordingly, this Writ Petition is dismissed, giving liberty to the petitioner to file an Appeal before the Appellate Assistant Commissioner (CT) Chennai, if still, a need arises to do so. If the petitioner files Appeal within a period of 30 days from the date of receipt of a copy of this order, the Appellate Authority shall entertain the same, without rejecting it on the ground of limitation. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

msm/sd

To

1.The Commercial Tax Officer,
Manali Assessment Circle,
First Floor, Kuralagam Annexe Building,
Chennai - 108.

2.The Appellate Assistant
Commissioner (CT)
6th Floor, Kuralagam Building Chennai-108

+1 cc to the Special Govt Pleader Taxes sr 83934

+1 cc to Mr.R.Senniappan Advocate sr 83897

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ssd(co)

aa08/01/2018