IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.15458 & 15459 of 2017
and
WMP. Nos.16744 to 16747 of 2017

J.K.Sampath Kumar
Prop. Sumathi Dyeing Factory
131, 4th Street, Palanipuram
Bhavani.

.. Petitioner
(in WP Nos.15458 & 15459 of 2017)

Vs.

The Assistant Commissioner (CT)
Bhavani.

.. Respondent
(in WP Nos.15458 & 15459 of 2017)

Prayer:

Writ petition No.15458 of 2017 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, to call for the records of the respondent in TIN.33172941911/06-07 and quash the order dated 20.10.2008 passed therein.

Writ petition No.15459 of 2017 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, to call for the records of the respondent in TIN.33172941911/07-08 and quash the order dated 20.10.2008 passed therein.

For Petitioner : Mr.B.Raveendran
(in WP Nos.15458 & 15459 of 2017)

For Respondent : Mr.K.Venkatesh
Government Advocate
(in WP Nos.15458 & 15459 of 2017)

COMMON ORDER

Mr.K.Venkatesh, learned Government Advocate, takes notice for the respondent. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the orders of assessment dated 20.10.2008 passed in respect of the assessment years 2006-2007 and 2007-2008.

3. Mr.B.Raveendran, learned counsel appearing for the petitioner submitted that the very same petitioner filed WP.No.2016 & 2233 of 2009 and challenged the relevant provisions under the Tamil Nadu Value Added Tax Act and Rules, along with other similarly situated persons and the said writ petitions were disposed of against the petitioner on 17.07.2013. He further submitted that the petitioner has further challenged it before the Apex Court and the same is pending.

4. It is the case of the petitioner that during the pendency of the above writ petitions, the Interim order was operating in favour of the petitioner. Therefore, now the petitioner seeks to challenge the orders of assessment dated 20.10.2008, as the Authorities are pressurizing the petitioner to pay the tax dues. I don't think that the petitioner can seek indulgence of this Court to entertain the present writ petition, especially when the challenge made to the relevant provision had already been decided against the petitioner. In any event, it is an appealable order and the petitioner can raise all his objections before the Appellate Authority by filing statutory appeal. Hence, this Court is not inclined to entertain this writ petition. Accordingly, this writ petition is disposed of, with liberty to the petitioner to file a statutory appeal before the Appellate Authority, within a period of two weeks from the date of receipt of a copy of this order. If any such appeal is filed, the Appellate Authority shall consider and pass orders on its own merits and in accordance with law, without reference to the limitation in the above stated facts and circumstances. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT)
Bhavani.

+1cc to M/s.B.Raveendran, Advocate, S.R.No.43701
+1cc to Special Government Pleader (Taxes), S.R.No.43562

NR(CO) W.P.Nos.15458 & 15459 of 2017
CU(/04/07/2017)