IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.15482 of 2017
and
WMP.No.16770 of 2017

M/s.Power Soaps Ltd.,
Rep. by its Managing Director Mr.Dhanapal
No.234, Neduntheru Nallathur & Post,
Cuddalore Taluk, Cuddalore District. ...Petitioner

Vs.

1. The Assistant Commissioner (CT)
Cuddalore Taluk.

2. The Appellate Deputy Commissioner (CT)
Cuddalore. ... Respondents

Prayer:
Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in TIN:33114402085/2008-09 dated 31.08.2016, quash the same and further direct the respondent to follow the procedure of re-assessment by conducting an enquiry by calling for the records and books of accounts maintained by the petitioner as per Rule 6 of the Tamil Nadu Value Added Tax Rules, 2007 and thereafter pass orders in accordance with law.

For Petitioner : Mr.V.Sundareswaran

For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

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

2. The petitioner is aggrieved against the order of assessment passed in respect of the assessment year 2008-2009 dated 31.08.2016.

3. Mr.V.Sundareswaran, learned counsel appearing for the petitioner submitted that though the petitioner has filed an application on 06.01.2017 under Section 84 of the Tamil Nadu Value Added Tax, Act, 2006 for rectification, the respondents have not passed any order so far and however, the petitioner is willing to agitate the matter before the Appellate Authority, by way of filing a regular appeal without pressing the rectification petition. Therefore, he submitted that an opportunity may be given to the petitioner to file a regular appeal before the Appellate Authority.

4. Considering the fact that the order of assessment came to be passed after giving notice of proposal and considering the objections raised by the petitioner, this Court is of the view that the petitioner can agitate the matter before the Appellate Authority by filing a regular appeal. Since the learned counsel for the petitioner is also willing to file the said appeal by not pressing the rectification petition filed before the Assessing Authority, this writ petition is disposed of, by granting liberty to the petitioner to file an appeal before the Appellate Authority, within a period of two 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 pass orders in accordance with law, without reference to the period of limitation. The Registry is directed to return the copy of the impugned order forthwith. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS VIII)

/true copy/

Sub Asst. Registrar

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To

1. The Assistant Commissioner (CT)
Cuddalore Taluk.

2. The Appellate Deputy Commissioner (CT)
Cuddalore.

3.The Section Officer,
Writ Section,
High Court,
Madras.

+1cc to Special Government Pleader, in sr.no.43559
+1cc to Mr.V.Sundareswaran, Advocate in sr.no.43317

W.P.No.15482 of 2017

VSN(CO)
NR 03/07/2017