IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.07.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.16958 of 2017
and W.M.P.No.18408 of 2017

M/s.Alpa International Private Limited,
Rep. by its Authorised Signatory,
No.8, Old No.12, Soundarapandian Salai,
Ashok Nagar, Chennai - 83. .. Petitioner

..Vs..

Assistant Commissioner (CT),
Ashok Nagar Assessment Circle,
Chennai - 33. .. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarifed Mandamus, calling for the records of the respondent in his order in CST 816467/2015-16 dated 11.04.2017 wherein Chemicals are assessed at 14.5% instead of the correct rate 5% and to quash the assessment proceedings dated 11.04.2017 passed therein and direct the respondent to pass fresh orders considering petition filed under Section 84 of TNVAT Act, after giving an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mr.Baktha Siromoni, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate accepting notice on behalf of the respondent. With the consent on either side, the writ petition itself is taken up for disposal.

2.The petitioner is before this Court challenging an order passed by the respondent under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act). The learned counsel for the petitioner raised several contentions on the merits of the assessment and submitted that the respondent has not taken note of the C Forms which were produced by the petitioner nor taken note of the circular issued by the Commissioner.

3.On perusal of the impugned order, it is seen that it is a six page order containing certain reasons. This Court exercising the power under Article 226 of the Constitution of India cannot convert itself as an Appellate Authority over the order passed by the Assessing Officer. Therefore, necessarily the petitioner has to avail the alternative remedy provided under the Act. If the petitioner approaches the Appellate Authority within a period of 15 days from the date of receipt of a copy of this order, the appeal petition shall be entertained without rejecting the same on the ground of limitation.

4.With the above direction, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

cse

To

Assistant Commissioner (CT),
Ashok Nagar Assessment Circle,
Chennai - 33.

+1 cc to Special Government Pleader sr 46815

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