

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.08.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.19882 and 19883 of 2017
and W.M.P.No.21478 of 2017

M/s.India Pistons Ltd.,
rep.by its Chief Financial Officer,
Huzur Graden, Sembium,
Chennai-600 011. ... Petitioner in both the W.Ps.

Vs

The Assistant Commissioner (CT),
Sembium Assessment Circle,
No.15, 16, Malligai Avenue Extension,
100 Feet Road, Kolathur,
Chennai-600 099. ... Respondent in both the W.Ps.

W.P.No.19882 of 2017 filed under Article 226 of the
Constitution of India, praying to issue a Writ of Certiorari to
call for the records of the respondent in CST/27502/2013-14 and
quash the order dated 23.06.2017 passed therein.

W.P.No.19883 of 2017 filed under Article 226 of the
Constitution of India, praying to issue a Writ of Certiorari to
call for the records of the respondent in CST/27502/2013-14 and
quash the order dated 10.03.2017 passed therein.

For Petitioner : Ms.Hema Muralikrishnan

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

ORDER

The petitioner is aggrieved by the orders passed by the
respondent under Section 84 of the Tamil Nadu Value Added Tax
Act, 2006.

2.Admittedly, the petitioner has an effective alternative
remedy of filing a revision before the concerned Joint
Commissioner. Therefore, this Court is not inclined to entertain
these writ petitions. However, it is open to the petitioner to
once again approach the authority by producing 'C' Form

declaration within a reasonable time or else to pursue their revisional remedy.

3.With the above observation, the writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

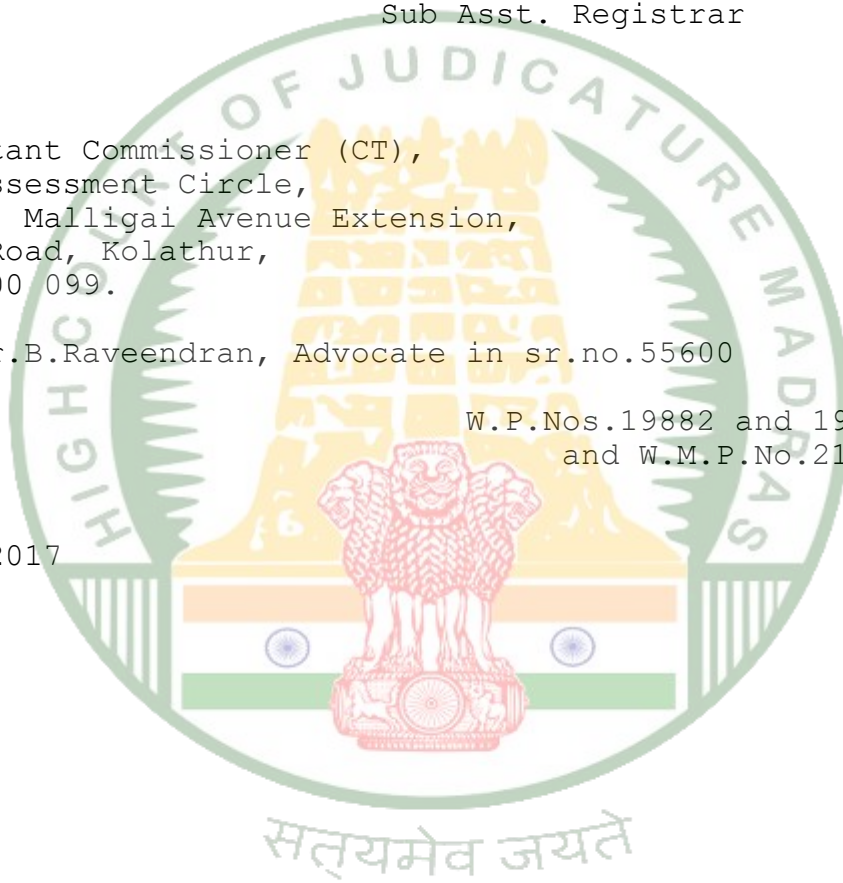
To

The Assistant Commissioner (CT),
Sembium Assessment Circle,
No.15, 16, Malligai Avenue Extension,
100 Feet Road, Kolathur,
Chennai-600 099.

+1cc to Mr.B.Raveendran, Advocate in sr.no.55600

W.P.Nos.19882 and 19883 of 2017
and W.M.P.No.21478 of 2017

MSM(CO)
NR 29/08/2017



WEB COPY