



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED:17.11.2017

CORAM:

THE HONOURABLE MR. JUSTICE P.D.AUDIKESAVALU

WEB COPY

W.P. (MD) No.12817 of 2017

and

W.M.P. (MD) No.9907 of 2017

M/s.Sri Vignesh Agencies,
Represented by its Partner,
S.S.Mahendra,
S/o.V.Shanmugam,
Min Nagar, Sivagangai Main Road,
Thiruppathur,
Sivagangai District - 630 211.

... Petitioner

-vs-

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Commercial Tax Officer,
Thiruppathur Assessment Circle,
Commercial Taxes Office,
5/4, 56, Chinna Thoppu Street,
Thiruppathur,
Sivagangai District - 630 211.

... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for records pertaining to the impugned proceedings of the second respondent, in TIN.33175501838/2007-2008 dated 12.05.2017 and quash the same.

For Petitioner : Mr.B.Rooban
For Respondents : Mr.R.Karthikeyan,
Additional Government Pleader (Taxes)

O R D E R

Heard Mr.B.Rooban, the learned counsel appearing for the petitioner and Mr.R.Karthikeyan, the learned Additional Government Pleader appearing for the respondents.

2.The learned counsel for the petitioner submits that the petitioner was not in a position to file an appeal before the Appellate Deputy Commissioner, Madurai as he did not have copies



of the returns filed for the financial year 2007-2008.

3.The learned Additional Government Pleader (Taxes) on the direction of this Court has handed over the copy of the return filed by the petitioner for the financial year 2007-2008, which is acknowledged by the learned counsel for the petitioner.

4.In these circumstances, the learned counsel for the petitioner seeks permission of this Court to withdraw this Writ Petition with liberty to file an appeal under Section 51 of Tamil Nadu Valued Added Tax Act, 2006, before the Appellate Deputy Commissioner, Madurai. He has also made an endorsement to that effect.

5.Recording the said submission and endorsement made, the Writ Petition is dismissed as withdrawn with liberty to the petitioner to file an appeal under Section 51 of Tamil Nadu Valued Added Tax Act, 2006. The period spent in prosecuting the Writ Petition shall be excluded while computing the period of limitation for such appeal. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(Crl side)

/True copy/

Sub Assistant Registrar

To:

- 1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.
- 2.The Commercial Tax Officer,
Thiruppathur Assessment Circle,
Commercial Taxes Office,
5/4, 56, Chinna Thoppu Street,
Thiruppathur,
Sivagangai District - 630 211.

Copy to : The Section Officer, E.R.Section,
Madurai Bench of Madras High Court, Madurai.

+1cc to Mr.B.ROOBAN,Advocate,SR.88148

+1cc to M/S.Special Government Pleader,SR. 88202

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