



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 19.01.2017
CORAM :

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

WEB COPY

W.P (MD) Nos.17720 to 17722 of 2016
and
WMP (MD) Nos.12756 to 12758 of 2016

M/s.Mahavir Electricals,
Represented by its Proprietor,
Mr.S.Gurusamy,
No.111-A, Thalayari Street,
Pattukkottai,
Thanjavur District-614 601.

... Petitioner in all WPs

vs.

The Commercial Tax Officer (CT),
Pattukottai-I Assessment Circle,
CT Building, Pattukkottai,
Thanjavur District.

... Respondent in all WPs

Petitions filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records of the respondent in TIN No.33444163526/2012-2013, 2013-2014 and 2014-2015 respectively dated 01.08.2016, and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner(in all WPs) : Mr.K.Soundararajan

For Respondent(in all WPs) : Mr.R.Karthikeyan
Additional Government Pleader

COMMON ORDER

The prayer in these writ petitions is for issuance of a Writ of Certiorari, to call for the records of the respondent in TIN No.33444163526/2012-2013, 2013-2014 and 2014-2015 dated 01.08.2016, and quash the same.

2.Admittedly, the petitioner has come forward with these writ petitions challenging the impugned orders with regard to revision of assessment for the assessment years 2012-2013, 2013-2014 and 2014-2015 respectively, under the TN VAT Act 2006. As against those orders, the petitioner has got right of appeal. Even though the petitioner has contended that alternative remedy is not a bar, from the impugned orders it is clear that the contentions of the dealer were examined in detail and the objection raised by the dealer has been overruled.



3. Be that as it may, since the petitioner has got a right of appeal, this Court is not inclined to grant the relief sought for. Accordingly, these Writ Petitions are dismissed. No costs. Consequently, WMP(MD)Nos.12756 to 12758 of 2016 are closed.

Sd/-

Assistant Registrar(Crl Side)

/True Copy/

Sub Assistant Registrar

To
The Commercial Tax Officer(CT),
Pattukottai-I Assessment Circle,
CT Building, Pattukkottai,
Thanjavur District.

+3cc's to Mr.K.Soundararajan Advocate Sr.No.3508 to 3510
+1cc to M/S THE SPECIAL GOVERNMENT PLEADER, SR.NO. 1199

nbi
AE/RR-BS/06.02.2017/2p/6c

W.P(MD)Nos.17720 to 17722 of 2016
19.01.2017