IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.08.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.4019 of 2017
and
WMP.No.4136 of 2017

Tvl SCM Garments Pvt Limited,
Represented by its Director
Thiru, T.Loganathan,
No 57, VOC Nagar (South),
Valayankadu, Tiruppur - 641603. ... Petitioner

vs.

The Assistant Commissioner (CT),
Tiruppur (North) Assessment Circle,
CT Main Building, Kumaran Road,
Tiruppur 638601. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in respect of the impugned order TIN No:33502307107/2012-13 dated 11.01.2017 of the respondent under the Tamil Nadu Value Added Tax Act, 2006 and quash the same.

For Petitioner : Mr.Adithya Reddy
For Respondents : Mrs.G.Dhana Madhri
Government Advocate

O R D E R

This writ petition is filed challenging the order of assessment dated 11.01.2017 passed in respect of the assessment year 2012-2013.

2. Heard both sides.

3. The petitioner is questioning the order of assessment, by raising very many grounds on merits of the assessment. There is no complaint that the Assessing Authority has failed to follow the principles of natural justice.

4. On the other hand, the learned counsel for the petitioner fairly submitted that including, by providing an opportunity of personal hearing, the Assessing Officer complied with the

principles of natural justice. However, he wants to assail the order of assessment, by contending that the Assessing Officer has not considered the objection raised by the petitioner in a proper and perspective manner.

5. Admittedly, as against the order of assessment, the petitioner is having a statutory appellate remedy before the next fact finding authority viz., the Appellate Authority. Needless to say that the contentions raised as against the merits of the assessment have to be gone into and decided only by the next fact finding authority viz., the Appellate Authority and therefore, it is not proper for the petitioner to raise those contention before this Court, by filing the writ petition. When a statutory appellate remedy is provided under the relevant Statute, the party aggrieved should exhaust such remedy first, without resorting to challenge such order of assessment by filing writ petition. Therefore, this Court is not inclined to go into the contentions raised by the petitioner as against the merits of the assessment and express any view on the same.

6. Accordingly, this writ petition is disposed of, by directing the petitioner to file a statutory appeal before the concerned Appellate Authority within a period of four weeks from the date of receipt of a copy of this order. If any such appeal is filed, the concerned Appellate Authority shall consider and dispose of the same on merits and in accordance with law, without reference to the period of limitation. It is made clear that this Court is not expressing any view on the merits of the assessment impugned in this writ petition, as it is for the Appellate Authority to consider and decide. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT),
Tiruppur (North) Assessment Circle,
CT Main Building, Kumaran Road,
Tiruppur 638601.

+1cc to Mr.S.P.ASHOKAN, Advocate, S.R.No. 56157
+1cc to the Government Pleader, S.R.No. 55742

W.P.No.4019 2017

MR(CO)
TR(30/08/2018)