

In the High Court of Judicature at Madras

Dated : 25.4.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.10381 & 10382 of 2018
& WMP.Nos.12348 and 12349 of 2018

K.Subramani Works Contractor
rep.by its Proprietor K.Subramani ...Petitioner

Vs

The State Tax Officer, Cholavaram
Assessment Circle, No.22, Jawaharlal
Road, I Street, Redhills, Chennai-52. ...Respondent

PETITIONS under Article 226 of The Constitution of India
praying for the issuance of Writs of Certiorari to call for the
impugned proceedings of the respondent passed in TIN
33321701150/2013-14 and TIN 33321701150/ 2014-15, both dated
27.3.2018 and quash the same.

For Petitioner : Mr.N.Murali

For Respondent : Mrs.G.Dhana Madhri, GA

COMMON ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts
notice for the respondent. Heard both.

2. The petitioner has challenged the assessment orders
dated 27.3.2018 passed by the respondent under the provisions of
the Tamil Nadu Value Added Tax Act, 2006 for the years 2013-14
and 2014-15.

3. After elaborately hearing the learned counsel for the
petitioner, this Court finds that the issue involved in the
cases on hand purely revolves around the factual questions.
According to the petitioner, they purchased capital goods and
copies of the invoices, the trading profit and loss account and
the balance sheet have been produced before this Court. In my
considered view, these disputed questions of fact cannot be
adjudicated in a writ petition and the petitioner has to

necessarily avail the appeal remedy provided under the Statute, which is not only efficacious, but also effective. Hence, the writ petitions are held to be not maintainable.

4. For the above reasons, the writ petitions are dismissed and the petitioner is granted liberty to file appeals before the Appellate Authority. No costs. Consequently, the connected WMPs are also dismissed.

Sd/-
Assistant Registrar (CS VIII)

//True copy//

Sub Assistant Registrar

To

1. The State Tax Officer,
Cholavaram Assessment Circle,
No.22, Jawaharlal Road,
I Street, Redhills, Chennai-52.

Copy TO

The Section Officer,
VR Section, High Court,
Madras.

+2cc to Mr.N.Murali, Advocate SR.No.30812

+1cc to Special Government Pleader (Taxes) SR.No.31436

RS

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WMP.Nos.12348 & 12349 of 2018

SG (CO)
GN (10/05/2018)

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