

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.04.2018
Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.10572 of 2018
and
W.M.P.No.12525 of 2018

Dongsung Precision Company Pvt.Ltd.,
rep. by its Managing Director,
Hong Jongsik,
49, Sengadu Village,
Sriperumbudur Taluk (Via)
Manavala Nagar,
Kancheepuram District - 602 002.

...Petitioner

Vs.

The Assistant Commissioner (ST)
Sriperumbudur Assessment Circle,
Varadharajapuram.

...Respondent

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records on the file of the respondent herein in CST No.896645/2013-14, dated 15.03.2018 and to quash the same.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mrs.G.Dhanamadhri
Government Advocate

ORDER

Heard Mr.N.Inbarajan, the learned counsel appearing for the petitioner and Mrs.G.Dhanamadhri, the learned Government Advocate accepting notice on behalf of the respondent. With consent of the learned counsel on either side, the Writ Petition is taken up for disposal.

2. The petitioner, who is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act, for brevity) as well as Central Sales Tax Act (CST Act) has filed this Writ Petition, being aggrieved by the assessment order passed by the respondent under the provisions of the CST Act, for the assessment year 2013-14.

3. The grounds, which have been raised by the petitioner are all factual. Admittedly, as against the impugned order, the petitioner has an effective and efficacious alternate remedy to file an Appeal, and without exhausting such alternate remedy available under the statute, I find no justification on the part of the petitioner to approach this Court under Article 226 of the Constitution of India. It is needless to state that, in matters pertaining to taxation, hierarchy of remedies provided under the Act are effective remedies and the Appellate Authority will be able to appreciate and re-appreciate the factual position, which cannot be done in a Writ Petition. Therefore, the petitioner has to necessarily to avail appellate remedy.

4. For the reasons stated hereinabove, the Writ Petition has to be held to be not maintainable. Accordingly, the Writ Petition is dismissed, leaving it open to the petitioner to avail the alternate appellate remedy. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-
Assistant Registrar (CS-iv)

//True Copy//

Sub Assistant Registrar

sd

To
The Assistant Commissioner (ST)
Sriperumbudur Assessment Circle,
Varadharajapuram.

+1cc to Mr.N.INBARAJAN, Advocate, S.R.No.
+1cc to the Government Pleader, S.R.No. 31447

सत्यमेव जयते Writ Petition No.10572 of 2018

na (CO)
TR(16/05/2018)

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