

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.11.2018

CORAM

THE HONOURABLE MR.JUSTICE D.KRISHNAKUMAR

W.P.No.3843 of 2011

and

M.P.No.2 of 2011

M/s.Precision Products Marketing Pvt.Ltd.,
No.62, I Cross Street, Ashok Avenue,
Periyar Nagar, Chennai 600 082.

.. Petitioner

vs.

The Assistant Commissioner (CT),
Perambur I Assessment Circle,
Chennai 600 011.

.. Respondent

Prayer.: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari to call for the records of the respondent and quash the proceedings in TNGST/1041657/2002-03 dated 28.01.2011 in respect of turn over of Rs.12,00,000/- and Rs.28,31,483/- .

For Petitioner : Mr.C.Baktha Siromani
For Respondent : Mr.M.Hariharan
Addl.Govt.Pleader.

ORDER

After hearing the arguments of both sides, the learned Government Pleader would submit that there is an appeal provision, challenging the impugned order, passed by the respondent, dated 28.01.2011 under Section 1691(b) of TNGST Act, and without assailing the appeal provision, the petitioner has filed the present writ petition before this Court.

2. The learned counsel for the petitioner would submit that in the event of this Court, the petitioner is ready to approach before the Appellate Authority, liberty may be given to the petitioner.

3. In the light of the above said submission made by both sides, without going into the merits of the case, the petitioner is permitted to approach before the Appellate Authority within a

period of six weeks from the date of receipt of a copy of this order. On such appeal being filed within the aforesaid period, the Appellate Authority is directed to consider the said appeal and pass appropriate orders on merits in accordance with law.

In view of the above, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

kkd

To

The Assistant Commissioner (CT),
Perambur I Assessment Circle,
Chennai 600 011.

+lcc to the Special Government Pleader, S.R.No. 80886

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SSD (CO)
GN (07/01/2019)

सत्यमेव जयते

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