

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.04.2018

Coram

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No. 9920 of 2018

and

W.M.P.Nos.11851 and 11852 of 2018

M/s. Gupta Power Infrastructure Ltd.,
Rep. by its Authorised Signatory V.Kannan,
Shed Nos.18 & 19, Phase-V,
Sidco Industrial Estate,
Gummidipoondi - 601 201,
Tiruvallur District.

...Petitioner

Vs.

The Commercial Tax Officer,
Gummidipoondi Assessment Circle,
No.38, II Floor, Sri Ganapathy Theatre Complex,
G.N.T.Road, Gummidipoondi,
Tiruvallur District.

...
Respondent

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for the records on the files of the respondent in his impugned proceedings made in CST/766356/2014-15 dated 10.07.2017 and quash the same as illegal and arbitrary.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.M.Hariharan
Additional Government Pleader

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O R D E R

Heard Mr.S.Rajasekar, the learned counsel appearing for the petitioner and Mr.M.Hariharan, the learned Additional Government Pleader accepting notice on behalf of the respondent.

2. The petitioner, who is a registered dealer on the file of the respondent under the provisions of the Central Sales Tax Act, 1956 (the Act, for brevity) has filed this Writ Petition,

challenging the assessment order passed under the provisions of the CST Act, for the assessment year 2014-15, dated 10.07.2017.

3. The grounds raised by the petitioner are all factual, which cannot be adjudicated in a Writ Petition. Therefore, the Writ Petition has to be held to be not maintainable, and accordingly, it is dismissed. The petitioner is granted 15 days time from the date of receipt of a copy of this order, to file Appeal before the Appellate Authority, Deputy Commissioner (Commercial Taxes) (North) Chennai. If the same is filed within the time permitted by this Court, the Appellate Authority shall entertain the same without rejecting it on the ground of limitation. No costs. Consequently, connected Writ Miscellaneous Petitions are closed

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Gummidipoondi Assessment Circle,
No.38, II Floor, Sri Ganapathy Theatre Complex,
G.N.T.Road, Gummidipoondi,
Tiruvallur District.

+1cc to M/s.R.Hemalatha, Advocate sr.no.29472
+1cc to Special Government Pleader(Taxes) sr.no.30071

सत्यमेव जयते

Writ Petition No. 9920 of 2018

ssv(co)
nr 17/05/2018

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