

In the High Court of Judicature at Madras

Dated : 17.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.17925 of 2018 & WMP.No.21223 of 2018

Tvl.Nitraa Furniture P. Ltd.,
rep.by its Managing Director
Mr.R.Arumugam

...Petitioner

Vs

The Assistant Commissioner (CT),
Chrompet Assessment Circle,
No.117, Station Road, Radha
Nagar, Chrompet, Chennai-44.

...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the order of the respondent dated 13.10.2017 in TIN No.33410746586/2014-15 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.M.Hariharan, AGP

ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has filed this writ petition challenging the order of assessment passed under the Tamil Nadu Value Added Tax Act, 2006 for the year 2014-15.

3. After some arguments, the learned counsel for the petitioner prays that the petitioner may be permitted to file an appeal before the Appellate Authority namely the Appellate Deputy Commissioner (CT), Chennai (East) and sufficient time may be granted to the petitioner to file an appeal.

4. Considering the complexity of the factual issues involved in the matter and also considering the fact that the appeal being a right conferred under the Statute, this Court is of the view that such a remedy need not be denied on technicalities.

5. Accordingly, the writ petition is disposed of with

liberty to the petitioner to file an appeal before the Appellate Authority namely the Appellate Deputy Commissioner (CT), Chennai (East) within a period of 15 days from the date of receipt of a copy of this order. If the appeal is filed within the time stipulated, the Appellate Authority shall entertain the same without rejecting it on the ground of limitation. In the appeal to be filed, it is open to the petitioner to canvass all the issues. Since the Appellate Authority is not a party to this writ petition, Registry is directed to communicate a copy of this order to the Appellate Deputy Commissioner (CT), Chennai (East). No costs. Consequently, the connected WMP is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

- 1.The Assistant Commissioner (CT),
Chrompet Assessment Circle, No.117,
Station Road, Radha Nagar, Chrompet, Chennai-44.
- 2.The Appellate Deputy Commissioner (CT),
Chennai (East).

+1cc to Mr.Adhithya Reddy, Advocate, S.R.No.47119

+1cc to the Special Government Pleader, S.R.No.47678

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WMP.No.21223 of 2018

SVI (CO)
SMI/02.08.2018

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