IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.11.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.29046 of 2018
in
W.M.P.No.33967 of 2018

Tvl.Alamu Pharma
Represented by its Proprietrix
Mrs.P.R.Alamelu
No.23, Second Agraharam
Salem-636 001. ..Petitioner

vs.

The Assistant Commissioner (CT)
Bazaar Assessment Circle
Salem-636 001. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the respondent in TIN:33072781431/2014-2015 dated 27.06.2017 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan
For Respondent : Mr.M.Hariharan
Additional Government Pleader

O R D E R

Mr.M.Hariharan, learned Additional Government Pleader takes notice for the respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the order of assessment dated 27.06.2017 passed in respect of the assessment year 2014-2015.

3. The main grievance of the petitioner before this Court is that the Assessing Officer has not considered two more replies

dated 21.04.2016 and 30.06.2016 submitted by the petitioner.

4. The learned counsel for the petitioner submitted that the matter can be remitted back to the Assessing Officer to re-consider the whole issue once again, based on the two replies dated 21.04.2016 and 30.06.2016 submitted by the petitioner.

5. On the other hand, the learned Additional Government Pleader for the respondent invited this Court's attention to a petition filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 dated 10.07.2017 and thus, submitted that the petitioner is not entitled to maintain the present writ petition, when he has already approached the Assessing Officer and filed the petition under Section 84 of the TNVAT Act, 2006.

6. There is no dispute to the fact that in pursuant to the order of assessment, the petitioner approached the Assessing Officer and filed the petition under Section 84 of the TNVAT Act, 2006. There is also no dispute to the fact that the said petition is still pending. In fact, the Assessing Officer has called upon the petitioner to produce the records for verification through his communication dated 24.07.2017. When such being the position, I do not think that the present writ petition is maintainable before this Court, challenging the order of assessment, as the said petition filed under Section 84 of the TNVAT Act, 2006, is pending before the Assessing Officer, it is for the petitioner to pursue such petition in accordance with law.

7. Accordingly, this writ petition is disposed of, without expressing any view on the merits of the matter, only with a direction to the respondent to consider the said petition filed under Section 84 of the TNVAT Act, 2006 and pass orders on the same, after giving due opportunity of hearing to the petitioner within a period of four weeks from the date of receipt of a copy of this order. The petitioner shall co-operate with the respondent for effective disposal of the said petition filed under Section 84 of the TNVAT Act, 2006. Till an order is passed by the respondent, no coercive steps shall be taken against the petitioner. No costs. Connected miscellaneous petition is closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

mk

To

The Assistant Commissioner (CT)
Bazaar Assessment Circle
Salem-636 001.

+1cc to Mr.R.Sennippan, Advocate, S.R.No.76314

+1cc to Spl the Government Pleader, S.R.No.76535

W.P.No.29046 of 2018

GSP(20/11/2018)