

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.11.2018

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.31327 of 2018
and
W.M.P.Nos.36514 & 36516 of 2018

Tvl.Hira Exim
Represented by its Proprietor
Tvl.M.Althafur Rahman
S/o.M.Khaleelur Rahman
Mani Complex Near Old Petrol Bunk
No.215, High Road,
Pernambut, Gudiyatham-635 810. ..Petitioner

Vs

The Commercial Tax Officer (Addl)
Gudiyatham (West)
Gudiyatham - 635 810. ..Respondent

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 in TIN:33356277157/2014-2015 dated 23.06.2016 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondents: Mr.M.Hariharan
Additional Government Pleader

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

2. The petitioner is aggrieved against the order of assessment dated 23.06.2016 made in respect of the assessment year 2014-2015.

3. Heard both sides.

4. Though several grounds are raised touching upon the merits of the impugned order, this Court is not inclined to entertain this writ petition on the sole reason that the petitioner has chosen to approach this Court nearly after 2 1/2 years, that too, without filing any reply to the notice of proposal. However, as it is seen that the petitioner has already approached the respondent and filed a rectification petition dated 22.08.2018 under Section 84 of the Tamil Nadu Value Added Tax Act, it is for the petitioner to pursue such remedy before the respondent in accordance with law.

5. Thus, without expressing any view on the merits of the matter, this writ petition is disposed of, by granting liberty to the petitioner to pursue their remedy before the respondent in the rectification petition dated 22.08.2018 filed under Section 84 of the TNVAT Act, 2006, as stated supra. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

mk

To

The Commercial Tax Officer (Addl)
Gudiyatham (West)
Gudiyatham - 635 810.

+1cc to the Government Pleader Sr.82322

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