



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 29.11.2018

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

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W.P(MD).No.9487 of 2018

and

W.M.P(MD).No.8739 of 2018

M/s.Ayurmitra Ayurvedic Hospital
& Nurshing Home,
rep., by its Partner Vivek Naduvath Mana,
62, Thilak Road,
Madurai Road,
Tirunelveli Junction-627001.

... Petitioner

Vs.

The State Tax Officer,
Palayamkottai Assessment Circle,
Palayamkottai.

... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records in TIN No. 33265566148/2014-15 dated 11.12.2017 and to quash the same as illegal, arbitrary and against the proviso Section 3(4) (a) of the TNVAT Act 2006 and clarification issued by the Commissioner of Commercial Taxes, Chennai in Ref.No.VAT CELL/2966/07 (VCC 358) dated 23.04.2007 and direct the respondent to furnish the records relied in notice dated 04.11.2017 which lead him to make an revision of assessment including the opportunity of being heard to the petitioner within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalai Muthu
For Respondent : Mr.Aayiram K.Selvakumar
Additional Government Pleader

ORDER

The learned counsel appearing for the petitioner seeks permission of this Court to withdraw this writ petition with a liberty to file an appeal before the Appellate Authority.

2. Accordingly, granting such liberty, this Writ Petition is dismissed as withdrawn. The Registry is directed to return the original order to the learned counsel for the petitioner to enable the petitioner to present the appeal before the Appellate Authority. If the appeal is filed within a period of three weeks from the date of receipt of a copy of this order, the Appellate Authority shall entertain the same, without reference to any limitations. If the



petitioner has already paid any tax, the same shall ought to be taken into account for computing the statutory liability to remit 25%. No costs. Consequently, connected Miscellaneous Petition is closed.

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/True Copy/

Sd/-

Assistant Registrar(Records)

Sub Assistant Registrar(CS-III)

To
The State Tax Officer,
Palayamkottai Assessment Circle,
Palayamkottai.

+1CC to Mr.S.KARUNAKAR, Advocate, SR.No.97878
+1CC to the Special Government Pleader SR.No. 98041

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RMK
ES/SKN/RSK/SAR 3/05.12.2018/2P/4C