

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.18182 of 2011

Texco Precision Castings,
Rep. by its Managing Partner
Damayanathi Ramachandran,
Mettupalayam Road,
G.N.Mills P.O, Coimbatore - 29.

...Petitioner

Vs

1. The Check Post Officer,
(Commercial Taxes)
Meenakshipuram, Coimbatore - 29.

2. The Assistant Commissioner,
Thudiyalur Circle, Coimbatore.

3. The State of Tamil Nadu,
Rep. by its Secretary to Government,
Commercial Taxes and Registration
Department,
Fort St.George, Chennai - 600009

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the files of the first respondent herein in his OR No.46/2011-12 dated 30.06.2011, quash the same and direct the first respondent herein to refund the amount of Rs.4,54,605/- with interest.

For Petitioner : Mr.K.Narayanan
for Mr.N.Inbarajan

For Respondents: Mrs.Dhanamadri, GA

ORDER

The present writ petition has been filed against the compounding notice issued by the 1st respondent for contravention of Section 72 of Tamil Nadu Value Added Tax Act. Pursuant to the compounding notice, the petitioner has also paid the compounding fee on the same day.

2. Though the petitioner has raised several grounds challenging the notice, the learned counsel for the petitioner submitted that he would be satisfied, if liberty is granted to him to file a revision under Section 54 of the Tamil Nadu Value Added Tax Act.

3. In view of the submissions made, the petitioner is granted liberty to approach the concerned Revisional Authority under the TNVAT Act, as against the impugned notice in the present writ petition. Such an exercise shall be made within a period of 30 days from the date of receipt of copy of this order.

4. Accordingly, the writ petition stands disposed of. No costs.
hvk

Sd/-
Assistant Registrar (CS VIII)

//True Copy//

Sub Assistant Registrar

To

1. The Check Post Officer,
(Commercial Taxes)
Meenakshipuram,
Coimbatore - 29.
2. The Assistant Commissioner,
Thudiyalur Circle,
Coimbatore.
3. The Secretary to Government,
Commercial Taxes and Registration
Department,
Fort St. George,
Chennai - 600009.

+1cc to Mr.N.Inbarajan, Advocate, SR.No.55680
+1cc to the Spl.Govt.Pleader, (Taxes) Vide Sr.No.56133

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Kak(10/09/2019)