

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.12.2019

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.28401 to 28403 of 2013
and
W.M.P.Nos.1,1 and 1 of 2013

Tvl.Hindustan Trading Corporation,
Old No.16, New No.16, Kamaraj Colony,
Kodambakkam,
Chennai - 600 024.

.... Petitioner in
W.P.No.28401 of 2013

Tvl.Sree Venkatraman Wood Industry,
No.58, Kamaraj Colony,
Kodambakkam,
Chennai - 600 024.

.... Petitioner in
W.P.No.28402 of 2013

Tvl.Sree Lakshmi Narayana Agencies,
No.15, 2nd Street, Kamaraj Colony,
Kodambakkam,
Chennai - 600 024.

.... Petitioner in
W.P.No.28403 of 2013

Vs.

The Assessment Commissioner (CT),
Saligramam Assessment Circle,
Chennai.

.... Respondent in all W.Ps.

Prayer in W.P.No.28401 of 2013: Writ Petition is filed under article 226 of the Constitution of India, writ of Certiorarified Mandamus, calling for the records of the respondent in TIN 33511424741/2011-12 dated 18.07.2013 and quash the same as illegal, unconstitutional and direct the respondent to consider the returns and Annexure II filed by the petitioner and pass orders in accordance with law after verifying the genuiness of the said documents.

Prayer in W.P.No.28402 of 2013: Writ Petition is filed under article 226 of the Constitution of India, writ of Certiorarified Mandamus, calling for the records of the respondent in TIN

3341424495/2011-12 dated 18.07.2013 and quash the same as illegal, unconstitutional and direct the respondent to consider the returns and Annexure II filed by the petitioner and pass orders in accordance with law after verifying the genuiness of the said documents.

Prayer in W.P.No.28403 of 2013: Writ Petition is filed under article 226 of the Constitution of India, writ of Certiorarified Mandamus, calling for the records of the respondent in TIN 33971423615/2010-11 dated 24.05.2013 and quash the same as illegal, unconstitutional and direct the respondent to consider the returns and Annexure II filed by the petitioner and pass orders in accordance with law after verifying the genuiness of the said documents.

For Petitioner : No appearance
(in all W.Ps.)

For Respondent : M/s.G.Dhanamadhri
(in all W.Ps.) Government Advocate (T)

C O M M O N O R D E R

No representation on behalf of the petitioners. The learned counsel for the respondent (Revenue) is present.

2.The issue for consideration in the present Writ Petition is as to whether the petitioners are liable to reverse the credit available on the strength of invoices issued by one, whose registration has been cancelled at an earlier occasion. Since the petitioners have an alternate remedy before the Appellate Commissioner, I am of the view, the petitioners can be permitted to file an appeal within a period of 30 days from the date of receipt of this order. If such an appeal is filed in accordance with substantive provisions of law, the Appellate Authority shall dispose the same without reference to the limitation on merits.

3.With the above direction, these Writ Petitions stands disposed. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

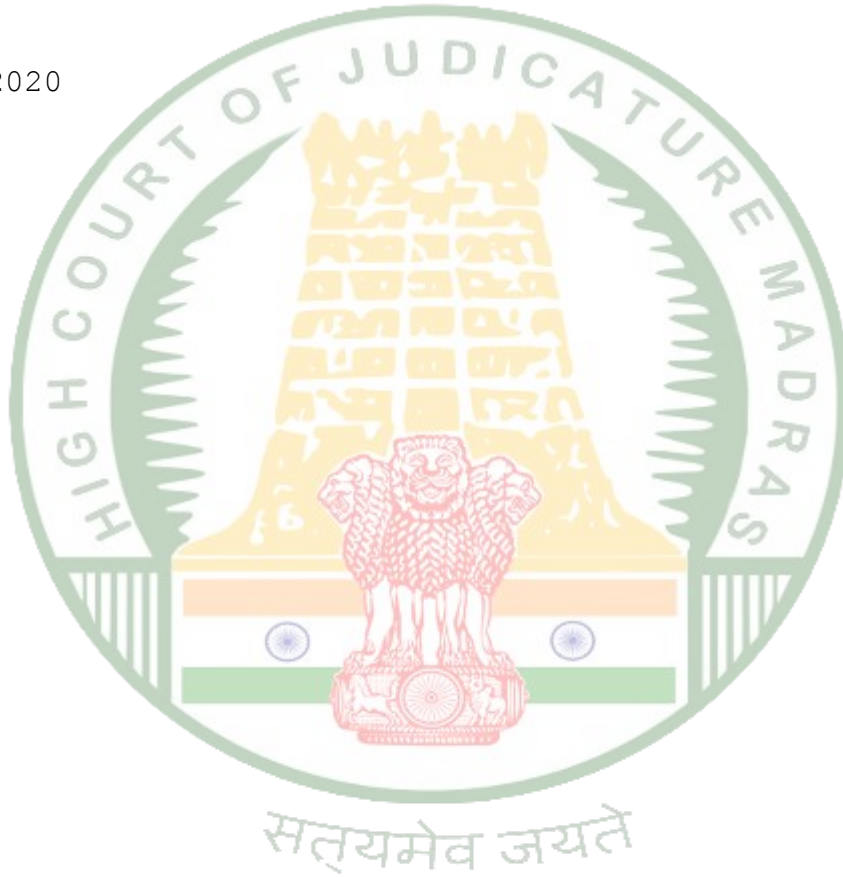
jas

To

The Assessment Commissioner (CT),
Saligramam Assessment Circle,
Chennai.

W.P.Nos.28401 to 28403 of 2013
and
W.M.P.Nos.1,1 and 1 of 2013

rr(co)
nr 24/02/2020



WEB COPY