IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.03.2019

CORAM

THE HONOURABLE MR.JUSTICE M.M.SUNDRESH
AND
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.A.NO.878 OF 2019
AND
C.M.P.NOS.6745 AND 6749 OF 2019

Caris Pure Processing Private Limited
rep.by its Director Shanti Prince
No.23C, Kohinoor Complex Vettuvankeni,
ECR, Injambakkam, Chennai. .. Appellant

vs.

The Commercial Tax Officer,
Sholinganallur Assessment Circle,
141, Burma Colony First Main Road,
Perungudi, Chennai - 96. .. Respondent

Appeal filed under Clause 15 of Letters Patent against the order dated 28.11.2018 passed in W.P.No.2881 of 2018.

W.P.No.2881 of 2018:-

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records of the Respondent pertaining to proceedings No. TNVAT/33590929027/2014-15 dated 14.07.2017 and proceedings No.TNVAT/33590929027/2015-16 dated 01.08.2017 and the consequential notice dated 27.10.2017 and quash the same.

For Appellant : Mr.Richardson Wilson
For Respondent : Mr.Md.Shaffique, Spl. Govt. Pleader

JUDGMENT

(Judgment of the Court was delivered by M.M.SUNDRESH, J.)

As against the assessment order passed, raising contentions on merits, the writ petition was filed by the appellant. The learned single Judge, after holding that the writ petition is maintainable, went into the merits and rejected the contentions

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raised. Aggrieved by the same, the present writ appeal has been filed.

2.Heard the learned counsel appearing for the appellant and the learned Special Government Pleader appearing for the respondent.

3.At this stage, learned counsel appearing for the appellant would submit that the appellant would go before the appellate authority as in similar cases, views have been taken in tune with the contentions raised.

4.Learned Special Government Pleader appearing for the respondent submitted that inasmuch as the appellant invited the order on merit, no interference is required.

5.We are of the view that the learned single Judge ought not to have entertained the writ petition. Besides law is quite settled and when the statute provides for appeal remedy, the writ petition cannot be entertained invoking the extraordinary jurisdiction available under Article 226 of The Constitution of India.

6.In such view of the matter, we permit the appellant to file an appeal within a period of four weeks from the date of receipt of a copy of this order. As and when such an appeal is filed, the appellate authority will have to entertain it on its own merit and without being influenced by any of the findings rendered by the learned single Judge. It is made clear that the appellant will have to comply with the statutory requirement of pre-deposit.

7.With the above observation and direction, the writ appeal stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(Insp.Cell)

//True Copy//

Sub Assistant Registrar

mmi

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To

The Commercial Tax Officer,
Sholinganallur Assessment Circle,
141, Burma Colony First Main Road,
Perungudi, Chennai - 96.

+1cc to Mr.Richardson Wilson, Advocate, S.R.No.25666
+1cc to the Government Pleader, S.R.No.26517

W.A.No.878 of 2019

PP(CO)
CS/08/05/2019

HIGH COURT OF JUDICATURE MADRAS
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