IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 17.07.2019

CORAM
THE HONOURABLE MR. JUSTICE M.SUNDAR

W.P.NO.10464 OF 2019
AND WMP NOS.10977 & 10978 OF 2019

Tvl.T.Kumarasamy .. Petitioner

vs.

The Commercial Tax Officer
Udumalpet (South) Circle
Udumalpet, Coimbatore District. .. Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, by calling for the records of the respondent in his proceedings in TIN 33252341534/2013-14 dated 19.02.2019 and quash the same as illegal and to pass such further or other orders as this Hon'ble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner : Mr.S.Ramanathan
For Respondent : Ms.G.Dhanamadhri, Government Advocate.

O R D E R

Mr.S.Ramanathan, learned counsel on record for sole writ petitioner and Ms.G.Dhanamadhri, learned Government Advocate on behalf of the sole respondent are before this Court.

2. Learned counsel on record for writ petitioner submits, on instructions, that writ petitioner may be permitted to withdraw this writ petition, but by preserving the rights of the writ petitioner to file a statutory appeal under 'Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)', which shall hereinafter be referred to as 'TNVAT Act' for brevity.

3. Learned counsel on record for writ petitioner has made an endorsement in the case file, which reads as follows:

> 'Writ petition is withdrawn with liberty to file statutory appeal before the Appellate Authority.
>
> Sd/-
> 17.07.2019.
> Counsel for petitioner'

4. Aforesaid endorsement is reiterated in the hearing.

5. In the light of the endorsement and reiteration of the same in the hearing, this writ petition is dismissed as withdrawn, albeit, preserving the rights of the writ petitioner to prefer a statutory appeal against the impugned order, which has been called in question in the instant writ petition, by way of a statutory appeal under TNVAT Act.

6. Though obvious, it is made clear that if any condonation of delay is sought and if any exclusion of time by placing reliance on Section 14 of Limitation Act is sought, such prayers shall be dealt with on their own merits by the Appellate Authority. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

vsm

To

The Commercial Tax Officer
Udumalpet (South) Circle
Udumalpet, Coimbatore District.

+1cc to Mr.S.Ramanathan, Advocate, S.R.No.61016
+1cc to the Government Pleader(Taxes), S.R.No.61507

W.P.No.10464 of 2019
and WMP Nos.10977 & 10978 of 2019

SS(CO)

RRS(29/08/2019)