

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 27.06.2019

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.17669 of 2019

&

W.P.No.17106 of 2019

Tvl.Valli Agencies

Rep. By R.Mathiazahan (Proprietor)

No.8/1974/1, South Street

Pirthabarampuram

Nagapattinam - 611 001

... Petitioner

Vs.

1) The Appellate Deputy Commissioner

Commercial Taxes Buildings

Thanjavur

2) The Commercial Tax Officer

Nagapattinam Assessment Circle

Commercial Taxes Buildings

Court Complex, Veliyapalayam

Nagapattinam

... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, seeking issuance of Writ of Certiorarified Mandamus calling for the records pertaining to the impugned order passed by the 1st respondent in TIN 33833903497/2014-2015 dated 18.06.2018 and quash the same as erroneous and consequently direct the 2nd respondent to conduct fresh enquiry by affording proper opportunity to the petitioner and refund the tax amount of 42,620/- collected for such impugned order.

For Petitioner : Mr.K.Kulandai Velu

For Respondent : Mr.V.Haribabu

Additional Government Pleader

O R D E R

Mr.K.Kulandai Velu, learned counsel on record for writ petitioner is before this Court. Mr.V.Haribabu, learned Additional Government Pleader accepts notice on behalf of both the official respondents.

2. After some arguments learned counsel for writ petitioner sought leave of this Court to withdraw the writ petition and learned counsel has also made an endorsement in the case file, which reads as follows:

'Petitioner prays for leave of this Hon'ble Court to withdraw the above writ petition without prejudice to other rights of the petitioner'

3. While reiterating the endorsement in the case file, learned counsel sought leave of this Court to preserve the rights of the writ petitioner to file a rectification petition under Section 84 of 'Tamil Nadu Value Added Tax Act, 2006' ('TNVAT Act' for brevity).

4. This rights of the writ petitioner is preserved and other rights of the writ petitioner, if any, under the statute are preserved. However, if such rights are exercised by the writ petitioner, the same shall be tested on their own merits.

In the light of the narrative thus far, this writ petition is dismissed as withdrawn preserving the rights of the writ petitioner in the aforesaid manner. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

gpa

To

1) The Appellate Deputy Commissioner
Commercial Taxes Buildings
Thanjavur

2) The Commercial Tax Officer
Nagapattinam Assessment Circle
Commercial Taxes Buildings
Court Complex, Veliyapalayam
Nagapattinam

+1cc to Mr.K.Kulandai Velu, Advocate, S.R.No. 54583
+1cc to the Special Government Pleader, S.R.No. 54163

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GP(CO)
GN(14/08/2019)