IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.32907 of 2019
and
W.M.P.No.33338 of 2019

M/s. Siva Valli Vilas Jewellers Private Limited,
Represented by its Director Mr.R.Sivakumar,
No.20 & 21, Lawrence Road,
Cuddalore. ...Petitioner

Vs.

The Commercial Tax Officer,
Cuddalore Town Assessment Circle,
Cuddalore. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the respondent in VAT/33184384247/2017-18 dated 18.01.2019 and the consequential order rejecting the rectification petition in R.C.No. A3/1575/2017 TIN : 33184384247/2017-18 dated 24.07.2019 quash the same as illegal and arbitrary being contrary to the provisions of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.V.Sundareswaran

For Respondent : Mr.V.Haribabu
Additional Government Pleader

ORDER

Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition is filed challenging the order of assessment dated 18.01.2019 relevant to the Assessment Year 2017-18.

3. Heard both sides.

4. Though this writ petition is filed challenging the order of assessment in its entirety, the learned counsel appearing for the petitioner submits that the petitioner has paid the tax liability without prejudice and therefore, they may be permitted to file an appeal and raise all the objections before the Appellate Authority, questioning the entire order of assessment which includes the imposition of penalty under Section 22(5) of the Tamil Nadu Value Added Tax Act, 2006.

5. Considering the fact that the petitioner is entitled to file an appeal before the Appellate Authority and raise all the objections therein, without expressing any view on the merits of the claim made by the petitioner, this writ petition is disposed of, by granting liberty to the petitioner to file such appeal before the concerned Appellate Authority within a period of two weeks from the date of receipt of a copy of this order, after complying with all the statutory requirement. If any such appeal is filed, the concerned Appellate Authority shall consider the same and pass orders on the same on merits and in accordance with law without reference to the period of limitation. No costs. Connected miscellaneous petition is closed.

6. The Registry is directed to return the original order.

7. Till this Court has granted liberty to the petitioner to approach the Appellate Authority, the respondent is directed not to take any coercive steps against the petitioner in pursuant to the order impugned in this writ petition for a period of two weeks.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Cuddalore Town Assessment Circle, Cuddalore.

Copy To: The Section Officer, E.R.Section,
High Court of Madras, Chennai -104.

+1 cc to M/s.V.Sundareswaran,Advocate Sr.No. 98172
+1 cc to The Special Government Pleader Sr.No. 98548

AKM/17.12.19/2P-5C /

W.P.No.32907 of 2019