

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2020

CORAM

THE HON'BLE MR.JUSTICE P.D.AUDIKESSAVALU

W.P.NOS.15775 AND 15776 OF 2012

AND

M.P.NOS.1 AND 1 OF 2012

Tvl. Hotel Windsor Castle,
Represented by its Director,
P.Jagadish, No.14, Rajaji Road,
Salem - 636 007. Petitioner in both W.P.s

-vs-

The Assistant Commissioner (CT),
Salem Town (North) Circle,
Salem. Respondent in both W.P.s

Prayer in W.P.No.15775 of 2012:-

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Respondent in TIN. No. 33082660709/08-09 dated 24.05.2012 and quash the same as being without jurisdiction and authority of law and contrary to the statutory provisions of the TNVAT Act, 2006.

Prayer in W.P.No.15776 of 2012:-

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Respondent in TIN. No. 33082660709/09-10 dated 24.05.2012 and quash the same as being without jurisdiction and authority of law and contrary to the statutory provisions of the TNVAT Act, 2006.

For Petitioner : Mr.R.Senniappan (in both W.P.s)

For Respondents: Mr.A.N.R.Jayaprathap
(in both W.P.s)
Government Advocate

C O M M O N O R D E R
(through video conference)

The Writ Petitions challenge the Order No. TIN.3308 2660709/2008-09 and Order No. TIN.3308 2660709/2009-10 dated 24.05.2012 passed by the Respondent under Section 27 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the 'Act' for short) in respect of the Petitioner.

2. When it is pointed out that the Petitioner has got an effective alternative remedy to prefer appeal against those orders under Section 51 of the Act, within a period of 30 days from the date of its receipt before the jurisdictional Appellate Authority, who has been empowered to condone delay in filing such appeal for an extended period of 30 days, if sufficient cause for not preferring appeal within that period is made out. Learned Counsel for the Petitioner seeks permission of this Court to withdraw the Writ Petitions with liberty to resort to the aforesaid procedure. He has filed a memo dated 10.11.2020 to that effect through e-mail, which is placed on record.

3. In the result, the Writ Petitions are dismissed as withdrawn granting such liberty. It is made clear that for the purpose of reckoning limitation for availing aforesaid remedy, the period from the date of filing of the Writ Petitions, viz., 19.06.2012, till the date on which the certified copy of this order is made ready by the Registry, shall be excluded. Consequently, the connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

vjt

To

The Assistant Commissioner (CT),
Salem Town (North) Circle,
Salem.

+1cc to the Special Government Pleader (T), S.R.No.36626

W.P.Nos.15775 and 15776 of 2012

SSD(CO)
CS/27/11/2020