IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.07.2020

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.A.No.533 of 2020

Tvl. Sri Murugan Agencies,
Rep. by M.Murugaiyan (Proprietor),
NO.6/92-A, South Street,
Nagapattinam-611 111 ... Appellant/Petitioner

vs.

The Commercial Tax Officer,
Nagapattinam Assessment Circle,
Commercial Taxes Buildings,
Court Campus, Veliyapalayam,
Nagapattinam. ... Respondent/Respondent

Prayer ::- Writ appeal filed against the order of this court dated 22.07.2019 made in W.P.No.20913 of 2019

Prayer in WP No.20913 of 2019: Filed under Article 226 of the Constitution of India to issue a writ in the nature of certified mandamus calling for the records pertaining to the impugned order passed by the Respondent vide impugned notie dated 10.01.2018 for the assessment year of 2012-2013 culminating in the consequential order dated 16.05.2018 and quash the same as erroneous illegal and consequently direct the Respondent to conduct fresh enquiry by affording personal hearing to the Petitioner.

For Petitioner : Mr. K.Kulandaivelu

For respondent : Mr.Hariharan, AGP

ORDER

(Made by DR.VINEET KOTHARI, J.)

The Court was held by Video Conference, as per the Resolution of the Full Court dated 3 July 2020, by Judges at their respective residences and the counsel, staff of the Court appearing from their respective residences.

2. Heard the learned counsel on the merits of the writ appeal.

3. The learned single Judge by order 22.07.2019 had dismissed the writ petition on the ground of availability of alternative remedy to the writ petitioner/appellant before us, under the provisions of TNVAT Act. The learned counsel for the appellant sought to raise certain contentions on the merits of the assessment order.

4. However, having heard the learned counsel on both sides, we are not inclined to interfere with the order of the learned single Judge. The appellant is even now free to avail remedy provided to the appellant under the TNVAT Act, by filing regular appeal. However, since the time for filing of such appeal might have expired, we grant four weeks time from today to file such regular appeal. If such regular appeal is filed within a period of four weeks from today, the appellate authority will not raise any objection about the expiry of limitation in filing such appeal. However, subject to the compliance with other conditions for entertaining the appeal, the appeal may be entertained and heard in accordance with law.

5. With these observations, the writ appeal itself is disposed of. No costs. CMP No.7677 of 2020 is closed.

Sd/-
Assistant Registrar(CS-III)

//True copy//

Sub Assistant Registrar

kpl/tar

To

The Commercial Tax Officer,
Nagapattinam Assessment Circle,
Commercial Taxes Buildings,
Court Campus, Veliyapalayam,
Nagapattinam.

W.A.No.533 OF 2020

PVS(CO)

GMY(28/08/2020)