

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.10.2020

CORAM

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

W.P. No. 23181 of 2015

INTECH represented by its Proprietor
Sri. C.R.Satyanarayanan
DP-74, Industrial Estate
Perungudi
Chennai 600 096. ... Petitioner

-vs-

The Deputy Commercial Tax Officer
Kandamangalam Checkpost
Lingareddypalayam. ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the Respondent in his proceeding dated 24.06.2015 and further direct the Respondent to refund the excess collection of compounding fee to the Petitioner.

For Petitioner : Ms. P.Priya
for Mr. B.Raveendran

For Respondent : Mrs. G.Dhanamadhiri
Government Advocate (Taxes)

सततमेव जयते
O R D E R
(through video conference)

Heard Ms. P.Priya, Learned Counsel for the Petitioner and Mrs. G.Dhana Madhiri, Learned Government Advocate(Taxes) for the Respondent, and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition had been filed challenging goods release notice in OR No.47/2015-16 dated 24.06.2015 issued by the Respondent under the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as 'the TNVAT Act' for short)

3. When it is pointed out that in the absence of any challenge to the compounding order dated 24.06.2015, the consequential proceedings for release of goods could not be questioned, Learned Counsel for the Petitioner seeks permission of this Court to withdraw the Writ Petition with

liberty to prefer a Revision against the corresponding order under Section 54 of the TNVAT Act before the concerned authority. He has filed a memo dated 13.10.2020 to that effect through e-mail, which is placed on record.

4. Accordingly, the Writ Petition is dismissed as withdrawn granting such liberty. It is made clear that for the purpose of reckoning limitation for availing the aforesaid remedy, the period from the date of filing of the Writ Petition, viz., 28.07.2015 till the date on which the certified copy of this order is made ready by the Registry, shall be excluded. No costs.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

Maya

To

The Deputy Commercial Tax Officer
Kandamangalam Checkpost
Lingareddypalayam.

Copy To

The Section Officer,
E.R. Section, High Court,
Madras.

+1cc to the Special Government Pleader(Taxes), S.R.No. 34140

सत्यमेव जयते

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AD(CO)
GN(04/11/2020)

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