

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.10.2020

CORAM

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

W.P. No. 26598 of 2015

and

M.P. No. 1 of 2015

M/s. Parijat Goods Private Limited
Represented by its Director
52/27, R.P. Road, Nehru Nagar
Chromepet, Chennai - 44. Petitioner

-vs-

The Commercial Tax Officer
Chromepet Assessment Circle
117, Station Road, Radha Nagar
Chromepet, Chennai - 600 044. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Ceritiorari, to call for the records of the respondent in TIN 33760945084/2014-15 dated 17.07.2015 and quash the same.

For Petitioner : Mr. R.Kumar

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

O R D E R

(through video conference)

The Writ Petition had been filed challenging the Order in TIN No. 33760945084/2014-15 dated 17.07.2015 of the Respondent, for reversal of input tax credit for the year 2014-15 under Section 19 of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as 'the TNVAT Act' for short) in respect of the Petitioner, who claims to have received the copy of that order on 21.07.2015.

2. When it is pointed out that the Petitioner has got an effective alternative remedy to prefer appeal against that order under Section 51 of TNVAT 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, Learned Counsel for the Petitioner seeks permission of this Court to withdraw the Writ Petition with liberty to resort to the aforesaid procedure. He has sent a memo dated 13.10.2020 to that effect through an e-mail, which is placed on record.

3. In the result, the Writ Petition is dismissed as withdrawn granting such liberty. It is made clear for the purpose of reckoning limitation for availing aforesaid remedy, the period from the date of filing of the Writ Petitions, viz., 24.08.2015 till the date on which the certified copy of this order is made ready by the Registry, shall be excluded. Consequently, the connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Chromepet Assessment Circle,
117, Station Road, Radha Nagar,
Chromepet, Chennai - 600 044.

Copy to

The Section Officer,
VR Section, High Court,
Madras.

सत्यमेव जयते

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srg 06/11/2020