IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2020

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39844 of 2015
and
M.P. No. 1 of 2015

M/s. Shriram Non-Conventional
Energy Pvt Ltd.,
Sigapi Achi Building, 4th Floor,
18/3, Rukmini Lakshmipathi Road,
Egmore, Chennai – 600 008.
Represented by its DGM (Finance) ...Petitioner

Vs

Commercial Taxes Officer – 1
O/o CTO, Pattukottai. ...Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the Respondent in his proceedings leading to passing of the Revised Assessment Order vide TIN/33821123046/2012-2013 dated 10.09.2015, quash the same and direct the Respondent to pass fresh revised assessment order after considering the reply filed by the Petitioner and after giving an opportunity of personal hearing.

For Petitioner : Mr. S. Sathiyanarayanan
For Respondent : Mr. A.N.R. Jayaprathap
Standing Counsel

ORDER

Heard the learned counsel for the petitioner and the learned counsel for the respondent.

2. The petitioner has challenged the impugned order of the assessment demanding tax from the petitioner in respect of the purported sale effected by the petitioner to TANGEDCO. It appears that the petitioner had spent a sum of Rs.17,12,155/- for laying transmission lines for transferring/transmitting

power generated in its biomass power plant. According to the petitioner, the amount was spent by the petitioner for TANDEDCO on the reimbursable basis and that there was no sale by the petitioner to the former.

3. In my view, the petitioner has wrongly approached the Court for getting relief under Article 226 of the Constitution of India. Ultimately the decision as to whether there was sale or not will have to be decided by the Appellate Deputy Commissioner under Section 51 of the TNVAT Act and in case the petitioner aggrieved the same it can approach the Appellate Tribunal.

4. Therefore, without making any observations on the merits of the case and I leave it open for the petitioner to file an appeal before the Appellate Deputy Commissioner within a period of thirty days from the date of receipt of a copy of this Order. In case such appeal is filed, the Appellate Deputy Commissioner is requested to take up an appeal and pass orders on merits without insisting on limitation.

5. The present writ petition stands disposed with the above observation. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

arb

To

Commercial Taxes Officer - 1
O/o CTO, Pattukottai.

+1 CC to Mr.S.Sathiyanarayanan, Advocate, Sr. No.13373

+1 CC to Special Government Pleader (Taxes) Sr. No.13783

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and
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GMR (CO)
RPP (21/05/2020)