

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2020

CORAM

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

W.P. Nos. 5560 and 5561 of 2015  
and  
M.P. Nos. 1 and 1 of 2015

M/s. Gnanam Hardware  
Represented by its Proprietor  
No.1, John Desikan Street  
Palavanthangal  
Chennai - 600 114. .... Petitioner in both W.P.s

-vs-

Assistant Commissioner (CT)  
Nanganallur Assessment Circle  
No.30, Medavakkam Main Road  
Chennai - 600 091. .... Respondent in both W.P.s

Prayer in W.P. No. 5560 of 2015:- 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 proceedings in TIN No.33980982211/2010-11 dated 06.02.2015 and quash the order passed therein and to direct the respondent to pass revised orders pursuant to Section 3(4) of the TNVAT Act, 2006 under compounding scheme.

Prayer in W.P. No. 5561 of 2015:- 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 proceedings in TIN No.33980982211/2010-11 dated 06.02.2015 and quash the order passed therein and to direct the respondent to pass revised orders pursuant to Section 3(4) of the TNVAT Act, 2006 under compounding scheme.

For Petitioner : Mr. C.Bakthasiromoni (in both W.P.s)

For Respondent : Mrs. G.Dhana Madhri,  
Government Advocate (in both W.P.s)

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

The Writ Petitions challenge the Orders in TIN No.33980982211/2010-11 and TIN No.33980982211/2011-12 dated

06.02.2015 passed by the Respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the 'TNVAT Act' for short) in respect of the Petitioner.

2. When it is pointed out by Learned Government Advocate appearing for the Respondent that the Petitioner has got an effective alternative remedy to challenge the impugned orders by way of Revision Petition under Section 54 of the TNVAT Act, 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 also filed a memo dated 24.11.2020 to that effect through e-mail, which is placed on record.

3. In view of the same, the Writ Petitions are dismissed as withdrawn granting such liberty.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., 27.02.2015, till the date on which the certified copy of this order is made ready by the Registry, shall be excluded. Consequently, the connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

Maya

To

1. Assistant Commissioner (CT)  
Nanganallur Assessment Circle  
No.30, Medavakkam Main Road  
Chennai - 600 091.

2. The Section Officer,  
ER Section, High Court, Madras.

+1cc to the Special Government Pleader(Taxes), S.R.No. 38054

W.P. Nos. 5560 and 5561 of 2015

SAI (CO)  
GN(10/12/2020)