

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2020

CORAM

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

W.P. Nos. 5732 and 5733 of 2015
and
M.P. Nos. 1 and 1 of 2015

M/s. Barani Timber & Saw Mill
Represented by its Proprietor
No.54-A, Velachery Main Road
Chennai - 600 042.

....Petitioner in both W.P.s

-vs-

The Assistant Commissioner (CT)
Medavakkam Assessment Circle
No.26-D, BHEL Nagar
Chennai - 600 100.

....Respondent in both W.P.s

Prayer in W.P. No. 5732 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.33420982131/2010-11 dated 22.01.2015 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 Prayer in W.P. No. 5733 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.33420982131/2011-12 dated 22.01.2015 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.33420982131/2010-11 and TIN No.33420982131/2011-12 dated 22.01.2015 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 In view of the same, the Writ Petitions are dismissed as withdrawn granting such liberty.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., 02.03.2015, 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.The Assistant Commissioner (CT)
Medavakkam Assessment Circle
No.26-D, BHEL Nagar
Chennai - 600 100.

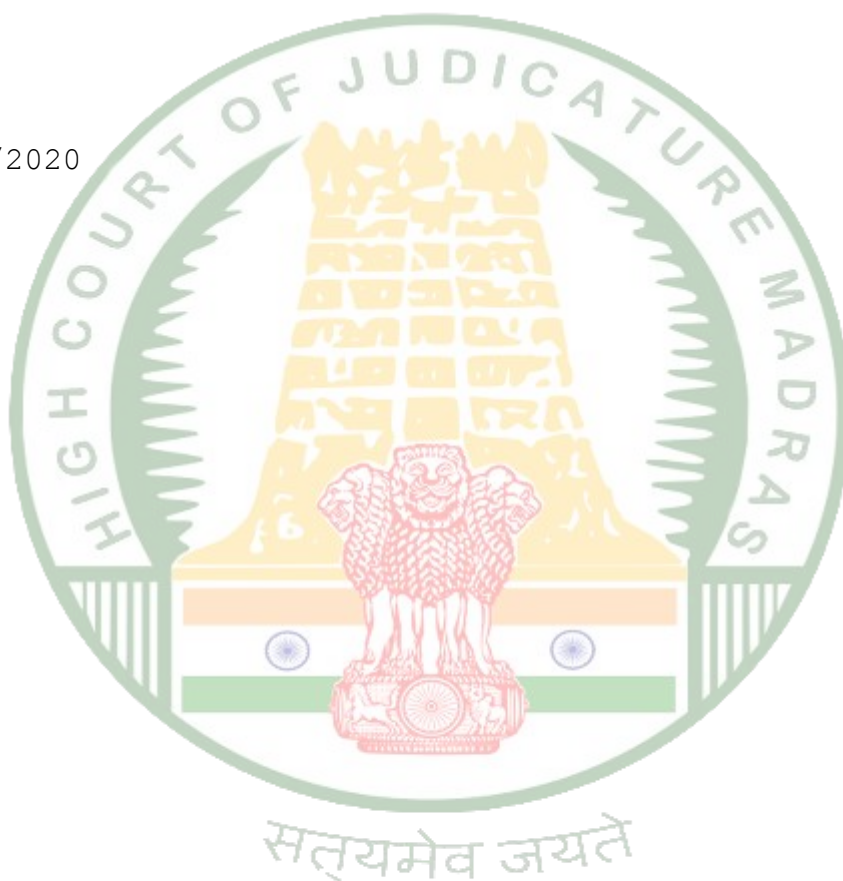
2.The Sub Assistant Registrar(Current Section)
High Court,
Madras.

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

+lcc to Special Government Pleader, SR.No.38056

W.P. Nos. 5732 and 5733 of 2015

SRA (CO)
KKV/10/12/2020



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