

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 24.11.2020
CORAM
THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU
W.P. No. 5781 of 2015
and
M.P. No. 1 of 2015

M/s. Barani Hardwares
Represented by its Proprietor
No.55, Velachery Main Road
Chennai - 600 100.

... Petitioner

-vs-

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

... 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 proceedings in TIN No.33160984893/2010-11 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.

For Petitioner : Mr. C.Bakthasiromoni

For Respondent : Mrs. G.Dhana Madhri
Government Advocate

O R D E R
(through video conference)

The Writ Petition challenges the Order No. TIN No.33160984893/2010-2011 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 order 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 Petition 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 In view of the same, the Writ Petition is dismissed as withdrawn granting such liberty.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 Petition, 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 Petition is closed. No costs.

-s/d-
Assistant Registrar

True Copy
Sub-Assistant Registrar

To

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

+1 cc to Special Government Pleader (Taxes) sr38055

W.P. No. 5781 of 2015

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