

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.10.2020

CORAM

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

W.P. Nos. 7132 to 7134 of 2015

and

M.P. Nos. 1,1 and 1 of 2015

W.P. No. 7132 of 2015:-

M/s. S.K.Cars India Private Ltd.
Represented by its Managing Director
Mr. K.Muruganand
3/392, S.K.Complex
S.K.Nagar, Trichy Bye-pass Road
Seelanaickenpatty
Salem - 636 201.

.... Petitioner

-vs-

The Assistant Commissioner [CT]
Salem Rural Circle
Pichards Road
Hasthampatty
Salem - 636 007.

.... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records on the files of the Respondent herein in his TIN : 33542701778/2011-12, dated 13.02.2015 quashing the same, while directing the Respondent herein to levy tax at the reduced rate on value addition in respect of sales used cars by the Petitioner as provided in Notification G.O.Ms.78, CT & R(B-2), dated 11.07.2011 - No.II(1) CT R/12(R-20)/2011.

For Petitioner : Mr. N.Inbarajan
For Respondent : Mrs. G.Dhanamadhiri
Government Advocate

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W.P. No. 7133 of 2015:-

M/s. S.K.Cars India Private Ltd.
Represented by its Managing Director
Mr. K.Muruganand
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Salem - 636 201.

... Petitioner

-vs-

The Assistant Commissioner [CT]
Salem Rural Circle
Pichards Road
Hasthampatty
Salem - 636 007. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records on the files of the Respondent herein in his TIN : 33542701778/2012-13, dated 13.02.2015 quashing the same, while directing the Respondent herein to levy tax at the reduced rate on value addition in respect of sales used cars by the Petitioner as provided in Notification G.O.Ms.78, CT & R(B-2), dated 11.07.2011 - No.II(1) CT R/12(R-20)/2011.

For Petitioner : Mr. N.Inbarajan
For Respondent : Mr. G.Dhanamadhiri
Government Advocate

W.P. No. 7134 of 2015:-

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Represented by its Managing Director
Mr. K.Muruganand
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S.K.Nagar, Trichy Bye-pass Road
Seelanaickenpatty
Salem - 636 201.

... Petitioner

-vs-

The Assistant Commissioner [CT]
Salem Rural Circle
Richards Road
Hasthampatty
Salem - 636 007.

... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records on the files of the Respondent herein in his TIN : 33542701778/2013-14, dated 13.02.2015 quashing the same, while directing the Respondent herein to levy tax at the reduced rate on value addition in respect of sales used cars by the Petitioner as provided in Notification G.O.Ms.78, CT & R(B-2), dated 11.07.2011 - No.II(1) CT R/12(R-20)/2011.

For Petitioner : Mr. N.Inbarajan
For Respondent : Mr. G.Dhanamadhiri
Government Advocate

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

These Writ Petitions challenge the Orders in TIN Nos. 33542701778/2011-12, 33542701778/2012-13 and 33542701778/2013-14 dated 13.02.2015 of the Respondent, who had determined the penalty for the years 2011-12, 2012-13 and 2013-14 under Section 27 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 that the Petitioner has got an effective alternative remedy to prefer appeals against those orders under Section 51 of TNVAT Act, within a period of 30 days from the date of its receipt before the jurisdictional Appellate Authority as mentioned in the note in the impugned order itself, Learned Counsel for the Petitioner seeks permission of this Court to withdraw these Writ Petitions with liberty to resort to the aforesaid procedure. He has sent a memo dated 13.10.2020 to that effect through an e-mail dated 13.10.2020, which is placed on record.

3. Accordingly, the Writ Petitions are dismissed as withdrawn granting such liberty. It is made clear for the purpose of reckoning limitation for availing the aforesaid

remedy, the period from the date of filing of these Writ Petitions, viz., 11.03.2015 till the date on which the certified copies of these order are made ready, shall be excluded. Consequently, the connected Miscellaneous Petitions are closed. No costs.

-s/d-
Assistant Registrar

True copy
Sub-Assistant Registrar

may

To

The Assistant Commissioner [CT]
Salem Rural Circle
Richards Road
Hasthampatty
Salem - 636 007.

copy to

The Section Officer
ER Section
High Court Madras

+1 cc to Mr.N.Inbarajan Advocate sr34035
+1 cc to the Special Government Pleader(Taxes) sr34138

W.P. Nos. 7132 to 7134 of 2015

sra(co)
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