

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2020

CORAM

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

W.P. No. 9366 of 2015

M/s. Srilanand Mansions Private Limited
Rep. by its Project Director Mr. Basawaraj Kittur
478/2 Part, Thulukanathamman Koil Thottam
Sholinganallur Village
Chennai - 600 119.

...Petitioner

-vs-

1. The Joint Commissioner
Enforcement-I (North)
Greams Road, Chennai - 600 006.

2. Deputy Commercial Tax Official
Check Post Officer
Pethikuppam Check Post
Gummidipoondi
Tamilnadu.

...Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Prohibition, Prohibiting the Second Respondent and any other officer from proceeding further with the impugned compounding notice dated 12.02.2015 bearing Ref. No. G.D. No. 3477/2014-2015 issued by the Second Respondent.

For Petitioner : Mr. Anish Kumar
For Respondent : Mr. A.N.R. Jayaprathap
Government Advocate (Taxes)

O R D E R
(through video conference)

Heard Mr. Anish Kumar, Learned Counsel for the Petitioner and Mr. A.N.R. Jayaprathap, Learned Government Advocate (Taxes) appearing for the Respondents, and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition has been filed challenging the Compounding Notice in Ref. No. G.D. No. 3477/2014-2015 dated 12.02.2015 issued by the Second Respondent under the Tamil Nadu Value Added

Tax Act, 2006 (hereinafter referred to as 'the TNVAT Act' for short).

3. Learned Counsel for the Petitioner seeks permission of this Court to withdraw the Writ Petition with liberty to prefer Revision Petition under Section 54 of the TNVAT Act, against the compounding order before the concerned authority. He has filed a memo dated 29.10.2020 to that effect through e-mail, which is placed on record.

4. Accordingly, the Writ Petition is dismissed as withdrawn granting such liberty. It is made clear that for the purpose of reckoning limitation for availing the aforesaid remedy, the period from the date of filing of the Writ Petition, viz., 27.03.2015, till the date on which the certified copy of this order is made ready by the Registry, shall be excluded. No costs.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

Maya

To

1. The Joint Commissioner
Enforcement-I (North)
Greams Road, Chennai - 600 006.
2. Deputy Commercial Tax Official
Check Post Officer
Pethikuppam Check Post
Gummidipoondi
Tamilnadu.

+1cc to special Government Pleader, S.R.No.35132

+2cc to Mr.R.Anish Kumar, Advocate, S.R.No.35487

AD(CO)
KKV/11/11/2020

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