

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2020

CORAM

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

**W.P. Nos. 12491 to 12493 of 2018
and
W.M.P. Nos. 14633 to 14635 of 2018**

Tvl. Sharmitha Enterprises,
Represented by its Proprietor,
K.Ravikumar,
No. 89/1, S.P.Pudur,
Namakkal – 637 001.

... Petitioner in all W.P.s

-VS-

The State Tax Officer,
Namakkal (Town) Assessment Circle,
Namakkal.

... Respondent in all W.P.s

Prayer in W.P. No. 12491 of 2018:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Respondent in TIN: 33043122160/2012-13 dated 28.03.2018 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

Prayer in W.P. No. 12492 of 2018:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Respondent in TIN: 33043122160/2013-14 dated 28.03.2018 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

Prayer in W.P. No. 12493 of 2018:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Respondent in TIN: 33043122160/2014-15 dated 28.03.2018 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr. S.Kanmani Annamalai (in all W.P.s)

For Respondent : Mr. A.N.R.Jayaprathap,
Government Advocate (Taxes)
(in all W.P.s)

COMMON ORDER
(through video conference)

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

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 appeal under Section 51 of the Tamil Nadu Value Added Tax Act, 2006 before the Appellate Authority, 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 also filed memos dated 08.12.2020 to that effect, which are placed on record.

3. Accordingly, these Writ Petitions are 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 Petitions, viz., 14.05.2018, 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.

08.12.2020

vjt

Index: Yes/No

Note: (i) Issue order copy by 17.12.2020.

(ii) Registry is directed to return the original copy of the impugned orders to the Petitioner under written acknowledgment after retaining copies of the same for record.

To

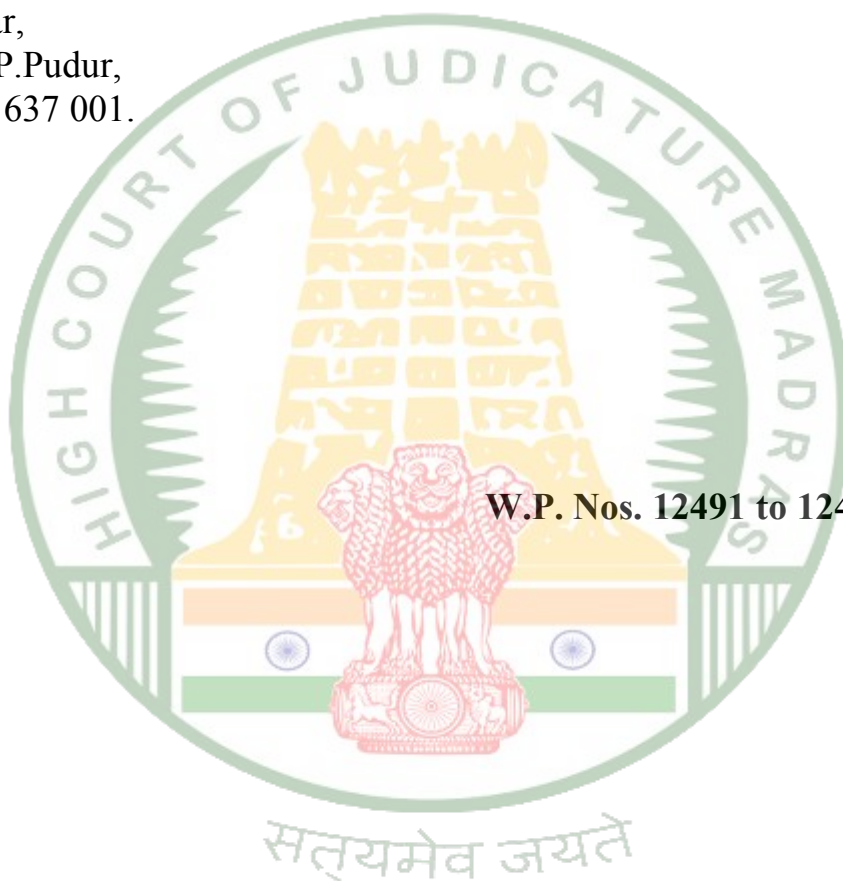
The State Tax Officer,
Namakkal (Town) Assessment Circle,
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P.D. AUDIKESAVALU, J.

vjt

Copy to

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