

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.10.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH`

W.P.No.13712 of 2020 and
WMP.Nos.17054 & 17053 of 2020

M/s.Sivam Associates,
Represented by its Managing Partner -
C.Thakshinamoorthy,
Viralikattor, Vellithirupur,
Bhavani - 638 301, Erode District. ...Petitioner

Vs

The Assistant Commissioner (ST),
Bhavani Assessment Circle,
Bhavani, Erode District. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records on the file of the Respondent in his impugned proceedings made in TIN 33052942753/2013-14 dated 26.02.2020 quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mr.S.Rajasekar
For Respondent : Ms.G.Dhanamadhri,
Government Advocate

सतयमेव जयते
O R D E R

Ms.G.Dhanamadhri, learned Government Advocate accepts notice for the respondent and is armed with instructions to proceed with the matter.

2. After a brief submission, Mr.S.Rajasekar, learned counsel for the petitioner would submit that the present writ petition is not pursued and that the petitioner will file an appeal before the First Appellate Authority within a time frame to be fixed by this Court.

3. Ms.Dhanamadhri, who has accepted notice for the respondent does not express any objection to the above submission. Hence while dismissing this writ petition, liberty

is granted to the petitioner to file an appeal challenging the impugned order of assessment dated 26.02.2020, passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 within a period of two weeks from date of uploading of this order. If the aforesaid timeline is adhered to, the appeal shall be received by the Registry of the first appellate authority without reference to limitation but upon compliance of all other statutory pre-conditions including pre-deposit. Connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

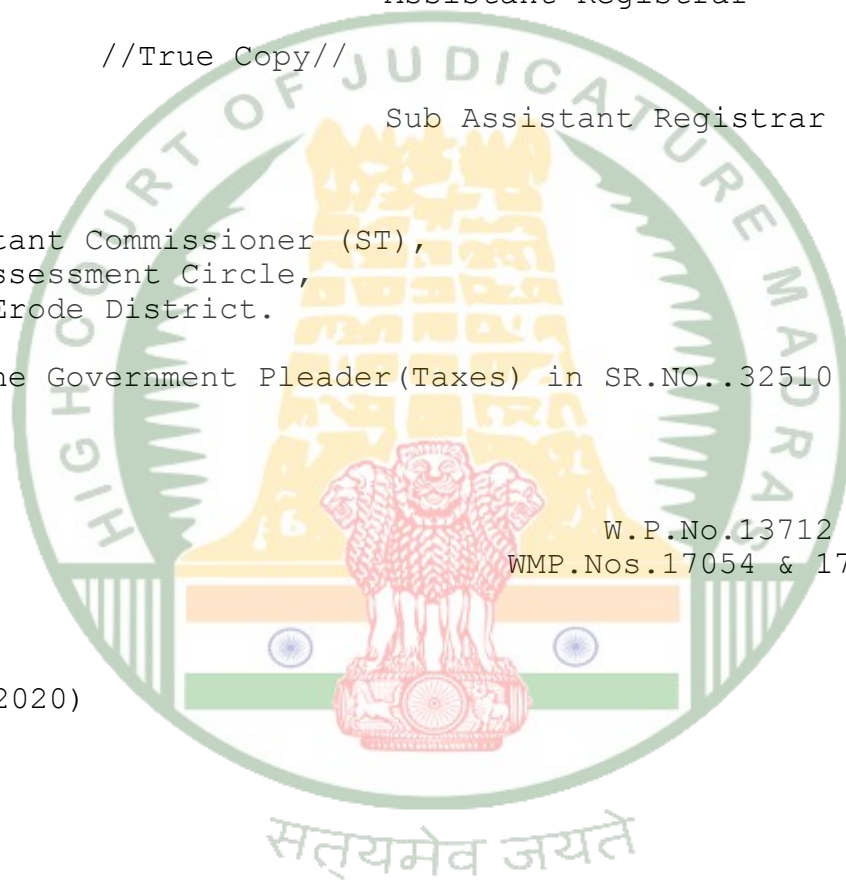
The Assistant Commissioner (ST),
Bhavani Assessment Circle,
Bhavani, Erode District.

+1cc to the Government Pleader(Taxes) in SR.NO..32510

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SSC(CO)

RV(04/11/2020)



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