



IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 06.10.2020
CORAM

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

W.P. No. 21212 of 2014
and
W.M.P. Nos. 2 and 3 of 2014

Tvl. Bildon Steels (India) Limited,
represented by its Director,
Muhammed Rasheed P.K.
SF 220/1,2,3, 215/1B, Kannur Village,
Chinna Kannur (P.O),
Cheyur (Via),
Avinashi.

... Petitioner

-vs-

1. The Assistant Commissioner (CT)
Avinashi Assessment Circle, Avinashi.

2. The Principal Secretary/Commissioner of
Commercial Taxes, Ezhilagam,
Chepauk, Chennai - 600 005.

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the files of the Second Respondent herein in VAT Cell/Roc.No./37188/2011(Circular No.22/2011) dated 20.10.2011 and connected proceedings of the First Respondent in TIN.33572083920/2009-10 dated 30.06.2014.

For Petitioner : Mr. R.Senniappan

For Respondents: Mrs. G.Dhana Madhri
Government Advocate (Taxes)

O R D E R
(through video conference)

The Writ Petition challenges the Order in TIN : 33572083920 / 2009-10 dated 30.06.2014 passed by the First Respondent determining the liability for the year 2009-10 under the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the TNVAT Act' for short) in respect of the Petitioner, who received the copy of that order on 09.07.2014.

2. When it is pointed out that the Petitioner has got an effective alternative remedy to prefer appeal against that order 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 the Writ Petition with liberty to resort to the aforesaid procedure. He has sent a confirmatory e-mail dated 06.10.2020 to that effect, which is placed on record.

3. Accordingly, the Writ Petition is dismissed as withdrawn granting such liberty. It is made clear for the purpose of reckoning limitation for availing aforesaid remedy, the period from the date of filing of the Writ Petitions, viz., 04.08.2014, 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.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

dm

To

1. The Assistant Commissioner (CT)
Avinashi Assessment Circle, Avinashi.
2. The Principal Secretary/Commissioner of
Commercial Taxes, Ezhilagam,
Chepauk, Chennai - 600 005.

+1 cc to Spl Government Pleader SrNo.33121

+1cc to Mr.R.Senniappan , Advocate SR.No. 33267

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A.SK(03/11/2020)