

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

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

W.P. No. 21214 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, call for the records on the file 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.33572083920/2011-12 dated  
30.06.2014.

For Petitioner : Mr. R.Senniappan  
For Respondents: Mrs. G.Dhana Madhri  
Government Advocate (Taxes)

WEB COPY  
O R D E R  
(through video conference)

The Writ Petition challenges the Order in TIN :  
33572083920 / 2011-12 dated 30.06.2014 passed by the First  
Respondent determining the liability for the year 2011-12  
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 Accordingly, the Writ Petition is dismissed as withdrawn granting such liberty.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)

//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(Taxes) Sr.No. 33121  
W.P. No. 21214 of 2014  
A.SK(03/11/2020)