

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2020

CORAM

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

W.P.NOS.22721 AND 22722 OF 2017

AND

W.M.P.NOS.23812 AND 23813 OF 2017

J.S.R. Infra Developers Private Ltd.,
Represented by its Director,
Mrs.Jayasree.
No. 4, 10-A, East Cross Road,
Gandhi Nagar,
Vellore.

... Petitioner in both W.P.s

-vs-

The Commercial Tax Officer,
Gudiyatham (East),
Gudiyatham.

.... Respondent in both W.P.s

Prayer in W.P. No. 22721 of 2017:-

Writ Petitions 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 herein in TIN 33326290608/2014-15 dated 17.07.2017 and quash the same insofar as it relates to the turnover determined invoking Rule 8(5)(d) of the TNVAT Rules, 2007 relating to contract receipts for the execution of road laying contracts disclosed in the return along with the details in the return Form I.

Prayer in W.P. No. 22722 of 2017:-

Writ Petitions 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 herein in TIN 33326290608/2015-16 dated 17.07.2017 and quash the same insofar as it relates to the turnover determined invoking Rule 8(5)(d) of the TNVAT Rules, 2007 relating to contract receipts for the execution of road laying contracts disclosed in the return along with the details in the return Form I.

For Petitioner : Mr.N.Inbarajan (in both W.P.s)

For Respondents: Mr.R.Swarnavel,
Government Advocate (in both W.P.s)

C O M M O N O R D E R
(through video conference)

When it is pointed out that the Petitioner has got an effective alternative remedy to file revision petition against the impugned orders under Section 54 of the Tamil Nadu Value Added Tax Act, 2006, before the concerned 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 filed a memo dated 15.10.2020 to that effect through e-mail, which is placed on record.

2. Accordingly, the Writ Petitions are dismissed as withdrawn granting such liberty. It is made clear for the purpose of reckoning limitation for availing the aforesaid remedy, the period from the date of filing of these Writ Petitions, viz., 22.08.2017, till the date on which the certified copy of this order is made ready, shall be excluded. Consequently, the connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

Msm

Note: Registry is directed to return the original copies of the impugned orders to the Petitioner under written acknowledgment after retaining copies of the same for record.

To

1. The Commercial Tax Officer,
Gudiyatham (East), Gudiyatham.
2. The Section Officer,
E.R.Section, High Court, Madras-104.

+1cc to Mr.N.Inbarajan, Advocate, S.R.No.34283

+1cc to the Special Government Pleader, S.R.No.33721

W.P.Nos.22721 and 22722 of 2017

KK(CO)
CS/11/11/2020