

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2020

CORAM

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

W.P.NOS.12654 TO 12656 OF 2017

AND

W.M.P.NOS.13477 TO 13479 OF 2017

Chiranjilal Spinners (P) Ltd.,
Represented by its Director,
Anurag Parasrampuriah,
11-B, Kuppusamy Street,
Shevapet, Salem - II.

... Petitioner
(in all WPs)

-vs-

The Assistant Commissioner (CT) (FAC),
Shevapet (North) Circle,
Salem-2.

... Respondent
(in all WPs)

Common Prayer:-

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. Nos. 33462741107/2013-14, 33462741107/2014-15 and 33462741107/2015-16 dated 06.04.2017 and quash the same.

For Petitioner : Mr.N.Inbarajan (in all WPs)

For Respondent : Mr.R.Swarnavel (in all WPs)
Government Advocate

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

The Writ Petitions challenge the Order No. TIN. 33462741107/2013-14, Order No. TIN. 33462741107/2014-15 and Order No. TIN. 33462741107/ 2015-16 dated 06.04.2017 passed by the Respondent under Section 22(4) of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the 'TNVAT Act' for short) in respect of the Petitioner.

2. When it is pointed out that the Petitioner has got an effective alternative remedy to prefer appeal against those orders under Section 51 of the TNVAT Act, Learned Counsel for the Petitioner seeks permission of this Court to withdraw the 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.

3. In the result, the Writ Petitions are dismissed as withdrawn granting such liberty. It is made clear that for the purpose of reckoning limitation for availing aforesaid remedy, the period from the date of filing of the Writ Petitions, viz., 15.05.2017, 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.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

dm

To

The Assistant Commissioner (CT) (FAC),
Shevapet (North) Circle, Salem-2.

+lcc to Mr.N.Inbarajan, Advocate, S.R.No.34284
+lcc to the Special Government Pleader, S.R.No.33722

W.P.Nos.12654 to 12656 of 2017

SAI (CO)
CS/02/12/2020