IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 07.12.2020
CORAM
THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU
W.P. No. 33824 of 2017
and
W.M.P. No. 37482 of 2017

Chennai Petroleum Corporation Ltd.
(Represented by its Chief General Manager (Finance)
A Paul Christudass
No.536, Anna Salai
Chennai - 600 018. ... Petitioner

Vs.

1. The Deputy Commissioner (CT) - III (FAC)
Large Taxpayers Unit
34, Marshalls Road
Egmore, Chennai - 600 008.

2. The Sales Tax Appellate Tribunal
New City Civil Court Buildings
High Court Complex
Chennai - 600 104. ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records on the files of the First Respondent herein in TIN : 33491560843/2017-2018 (May & June) (CBR & Manali) dated 09.11.2017, quashing the same while directing the First Respondent herein to forbear from proceeding to initiate assessment or recovery proceedings to recover the proportionate Input Tax Credit to the extent of tax paid on inputs purchased by the Petitioners falling under the First Schedule to the TNVAT Act, 2006 and used in the manufacture of goods falling under the Second Schedule to the TNVAT Act, 2006, pending disposal of the Appeals filed by the Petitioners before the Second Respondent herein in T.A. No. 02/2014, arising out of the assessment year TNVAT : 2007-08 and T.A. No. 01/2014 arising out of the assessment year TNVAT : 2008-09 and T.A. No. 64/2013, arising out of the assessment year TNVAT : 2009-10.

For Petitioner : Mr. N.Prasad

For Respondents: Mrs. G.Dhana Madhri
Government Advocate

O R D E R
(through video conference)

Heard Mr. N.Prasad, Learned Counsel for the Petitioner and Mrs. G.Dhana Madhri, Learned Government Advocate appearing for the Respondents and perused the materials placed on record, apart from the pleadings of the parties.

2. When it is pointed out by Learned Government Advocate appearing for the Respondents that the Petitioner has got an effective alternative remedy to challenge the impugned order by way of Revision Petition before the concerned Joint Commissioner under Section 54 of the Tamil Nadu Value Added Tax Act, 2006, Learned Counsel for the Petitioner seeks permission of this Court to withdraw this Writ Petition with liberty to resort to the aforesaid procedure. He has also filed a memo dated 07.12.2020 to that effect through e-mail, which is placed on record.

3. Accordingly, the Writ Petition is dismissed as withdrawn granting such liberty. It is made clear that for the purpose of reckoning limitation for availing the aforesaid remedy, the period from the date of filing of the Writ Petition, viz., 21.12.2017, till the date on which the certified copy of this order is made ready by the Registry, shall be excluded. Consequently, connected Miscellaneous Petition is closed. No costs.

Sd/-
Asst.Registrar (CS I)

/true copy/

Sub Asst. Registrar

maya
To

1. The Deputy Commissioner (CT) - III (FAC)
Large Taxpayers Unit
34, Marshalls Road
Egmore, Chennai - 600 008.

2. The Sales Tax Appellate Tribunal
New City Civil Court Buildings
High Court Complex
Chennai - 600 104.

+1 cc to Mr.N.Inbarajan Advocate sr39433
+1 cc to Special Government Pleader sr39467

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