

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2020

CORAM

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

W.P. No. 31127 of 2018
and
W.M.P. No. 36320 of 2018

M/s. Integral Coach Factory,
Rep. by its Senior Mechanical Engineer/Planning/Shell,
No. 20, Constable Road, South Colony,
ICF Colony,
Chennai - 600 038.

...Petitioner

-vs-

The Assistant Commissioner (CT),
Purasaiwalkam Assessment Circle,
F-50, 1st Avenue, Anna Nagar (East),
Chennai - 600 102.

...Respondent

Prayer:- Writ Petition filed under Article 226 of the
Constitution of India praying to issue a Writ of Certiorari,
calling for the records of the Respondent in TIN.
33901061892/2007-08 to 2012-13 and quash the order dated
19.09.2018 passed therein.

For Petitioner : Mr. R.Sankaranarayanan,
Additional Solicitor General of India
for Mr. C.V.Ramachandramurthy and
Mrs. Hema Muralikrishnan,
Standing Counsel

For Respondent : Mr. A.N.R.Jayaprathap,
Government Advocate (Taxes)

O R D E R
(through video conference)

Heard Mr. R.Sankaranarayanan, Learned Additional Solicitor
General of India assisted by Mr. C.V.Ramachandramurthy and Mrs.
Hema Muralikrishnan, Learned Standing Counsel appearing for the
Petitioner and Mr. A.N.R.Jayaprathap, Learned Government
Advocate (Taxes) appearing for the Respondent 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 Respondent that the Petitioner has got an effective alternative remedy to challenge the impugned order by way of revision under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 before the Revisional Authority, Learned Counsel for the Petitioner seeks permission of this Court to withdraw this Writ Petitions with liberty to resort to the aforesaid procedure. She has also filed memo dated 10.12.2020 to that effect, which is placed on record.

3. Accordingly, these Writ Petitions are dismissed as withdrawn granting such liberty.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., 22.11.2018, 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 VI)

//True Copy//

Sub Assistant Registrar

vjt

To

The Assistant Commissioner (CT),
Purasaiwalkam Assessment Circle,
F-50, 1st Avenue, Anna Nagar (East),
Chennai - 600 102.

+1cc to Special Government Pleader(Taxes), S.R.No.40300

W.P. No. 31127 of 2018

SS(CO)
KKV/16/12/2020

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