

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2020

CORAM

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

W.P. No. 34722 of 2018
and
W.M.P. No. 40266 of 2018

Mahavir Multi Media,
Electronic Complex 1st Floor,
No. 19, Narasingapuram Street,
Anna Salai,
Chennai - 600 002,
Represented by
Prakash Chand Chordia,
Proprietor

....Petitioner

-vs-

The Assistant Commissioner (CT),
Chintadripet Assessment Circle,
Chennai - 600 006.

....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 Order No. TIN 33280581113/2010-11 dated 30.10.2018 and quash the same.

For Petitioner : Mr. R.Narayanan
For Respondent : Mrs. G.Dhana Madhri,
Government Advocate

सतयमेव जयते
O R D E R
(through video conference)

Heard Mr. R.Narayanan, Learned Counsel for the Petitioner and Mrs. G.Dhana Madhri, 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 appeal under Section 51 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. He 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 Accordingly, these Writ Petitions are dismissed as withdrawn granting such liberty.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., 19.12.2018, 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 IV)

//True Copy//

Sub Assistant Registrar

vjt

To

The Assistant Commissioner (CT),
Chintadripet Assessment Circle,
Chennai - 600 006.

+1cc to Special Government Pleader(Taxes), S.R.No.39945

W.P. No. 34722 of 2018

SS(CO)
KKV/16/12/2020

सत्यमेव जयते

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