



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.02.2020

CORAM :

THE HON'BLE MR.A.P.SAHI, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE SUBRAMONIUM PRASAD

W.P.(MD) Nos.20529, 20530 and 20709 of 2013
and M.P.(MD) Nos.1,1 and 1 of 2013

W.P. (MD) Nos.20529 and 20350 of 2013

M/S.Poonam Trading Company
rep. by its Partner, S.Navin S.Patel
123, Tenkasi Road
Ilanji, Tirunelveli District.

.. Petitioner in both Cases

Vs

The Commercial Tax Officer
Shencottah (C).

.. Respondent in both Cases

PRAYER in W.P. (MD) No.20529 of 2013: Petition under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the impugned proceedings of the respondent in TIN:33785701177/2007-2008, dated 29.11.2013 and quash the same as illegal.

PRAYER in W.P. (MD) No.20530 of 2013: Petition under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the impugned proceedings of the respondent in TIN:33785701177/2008-2009, dated 26.7.2013 and quash the same as illegal.

W.P. (MD) No.20709 of 2013

Tvl.Muthu Agencies
rep. by its Partner, S.Usha Rani
7-A, Vengalakadai 1st Street
Madurai.

.. Petitioner

Vs

1 The State of Tamil Nadu
rep. by the Secretary to Government
Commercial Taxes and Registration Department
Fort St. George, Chennai-9.



2 The Assistant Commissioner (CT)
Vengalakadai Street Circle
Madurai.

.. Respondents

PRAYER: Petition under Article 226 of the Constitution of India seeking issuance of a writ of Certiorari to call for the records on the file of the respondent herein in TIN No:33854860197/2011-12, dated 20.11.2013 and quash the same as invalid, illegal and against Articles 14 and 19(1)(g), besides being violative of Article 301 of the Constitution of India and, therefore, inoperative and unenforceable and recoveries pursuant thereto are without authority of law and infringe Article 265 of the Constitution of India.

For Petitioner in W.P. : Mr.R.D.Ganesan
(MD) Nos.20529 and 20530
of 2013

For Petitioner in W.P. : Mr.A.Chandrasekaran
(MD) No.20709 of 2013

For respondents in all : Mrs.J.Padmavathi Devi
writ petitions Spl. Government Pleader

COMMON ORDER

(Order of the Court was made by *SUBRAMONIUM PRASAD, J.*)

The petitioners herein have challenged the assessment orders passed by the respondent authorities.

2. In view of the fact that an efficacious alternative remedy is available to the petitioners by way of an appeal under Section 51 of the Tamil Nadu Value Added Tax Act, 2006 to the Appellate Deputy Commissioner, we permit the petitioners to withdraw these writ petitions and prefer the statutory appeal.

3. These writ petitions are dismissed with liberty to the petitioners to file appeals before the appellate authority in terms of Section 51 of the Act. Needless to say that, we are not expressing any opinion on the merits of the case. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

/ /2020
Sub Assistant Registrar(CS)



Sasi/rsb

To:

1. The Commercial Tax Officer
Shencottah (C).

2 The Secretary to Government
State of Tamil Nadu
Commercial Taxes and Registration Department
Fort St. George
Chennai.

3 The Assistant Commissioner (CT)
Vengaladakadai Street Circle
Madurai.

COPY TO: The Section Officer, E.R.Section,
Madurai Bench of Madras High Court, Madurai.

**(Note: Return the original impugned order to the
learned counsel for the petitioners after substituting
the same with photocopies)**

+2 CC to M/s.R.D.GANESAN, Advocate (SR-7827 and 7828)

+1 CC to M/s.SPL.GP (SR-8102[F] dated 25/02/2020)

W.P.(MD) Nos.20529, 20530 and 20709 of 2013
and M.P.(MD) Nos.1 of 2013 (3 Petitions)

SMA/05/03/2020/3P/8C

24.2.2020