



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.08.2021

CORAM

THE HON'BLE Mr.JUSTICE M.SUNDAR

W.P.Nos.2077 & 2079 of 2019
and
WMP.Nos.2327 & 2330 of 2019

Tvl.Bidhisha Sri Builders,
Represented by its Proprietor,
A.Karmegam,
No.18-B, Markabandhu Street,
Peramanur, Salem-7.

...Petitioner in both WPs.

-Vs.-

The Assistant Commissioner (ST)
Salem Town North Circle,
Salem.

...Respondent in both WPs.

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 in TIN:33382662775/2015-16 & TIN:33382662775/2016-17 respectively dated 09.11.2018 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice and issue such further writ, order or direction as this Honourable Court may deem fit and proper in the facts and circumstances.

For Petitioner
in both WPs

: Mr.R.Senniappan

For Respondent
in both WPs.

: Ms.Amirta Dinakaran
Government Advocate

C O M M O N O R D E R

Mr.R.Senniappan, learned counsel for writ petitioner in both the writ petitions and Ms.Amirta Dinakaran, learned State Counsel for respondent in both the writ petitions are before this virtual Court.



2. After some arguments, learned counsel for writ petitioner in both the writ petitions sought leave of this Court to withdraw the captioned writ petitions and made a plea that liberty may be given or in other words rights of the writ petitioner may be preserved for preferring statutory appeals against the impugned orders i.e., statutory appeals under Section 51 of 'the Tamil Nadu Value Added Tax Act, 2006, (Tamil Nadu Act No.32 of 2006)' [hereinafter 'TNVAT' Act for the sake of brevity].

3. A scanned reproduction of the email sent to the Registry by learned counsel for writ petitioner in both the writ petitions reads as follows:



4. The contents of the aforementioned email are reiterated in the hearing by learned counsel for writ petitioner in both the writ petitions.

5. Therefore, captioned writ petitions are dismissed as withdrawn albeit preserving the rights of the writ petitioner to prefer statutory appeals under Section 51 of TNVAT Act subject to limitation and pre-deposit as mandated under the Statute. There shall be no order as to costs. Consequently connected Writ Miscellaneous Petitions are also dismissed as withdrawn.

6. Regarding limitation, though obvious it is made clear that it is open to the writ petitioner to seek exclusion of time spent in these writ petitions under Section 14 of Limitation



Act, 1963 and if the writ petitioner chooses to do so, the Appellate Authority shall deal with the same on its own merits and in accordance with law.

WEB COPY

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

kmi
To

The Assistant Commissioner (ST)
Salem Town North Circle,
Salem.

COPY TO :

The Section Officer,
ER Section, High Court,
Madras.

+1 CC to Mr.R.Senniappan, Advocate, Sr.No. 42921.
+1 CC to The Special Pleader (Taxes), Sr.No. 43140.

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PMK(CO)
LS(06/09/2021)