

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.01.2021

CORAM

THE HON'BLE MR. JUSTICE C.SARAVANAN

W.P. No. 28299 of 2010
and M.P. No. 1 of 2010

M/s.Life Care Systems,
Represented by its Proprietrix,
No.5, Mandapam Road, II Street,
Kilpauk Garden, Chennai - 600 010.

... Petitioner

Vs.

The Commercial Tax Officer,
Kilpauk Assessment Circle, Chennai.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent in TIN.33761122303/2009-10 and quash the proceedings dated 03.12.2010 issued therein.

For Petitioner : Ms.Hema Muralikrishnan

For Respondent : Mr.R.Swarnavel

Government Advocate

ORDER

The petitioner has filed the writ petition, seeking for issuance of a Writ of Certiorari, to call for the records of the respondent in TIN.33761122303/2009-10 and quash the proceedings dated 03.12.2010.

2. The learned counsel for the petitioner fairly concedes that the issue has been answered against the petitioner in ALD Automotive Private Ltd., Vs The Commercial Tax Officer and others, (2019) 13 SCC 225. However, while dismissing the appeal in the aforesaid case, the Hon'ble Supreme Court has granted liberty to the petitioner therein to workout the remedy in accordance with the statute. The learned counsel for the petitioner seeks such leave in this writ petition.

3. The learned counsel for the respondent submits that the petitioner may be directed to file an appeal within a period of 30 days from the date of receipt of a copy of this order. On such appeal being filed by the petitioner in accordance with other provisions of the TNVAT Act, 2006, the petitioner's appeal will be taken up for hearing and disposed of finally in accordance with law.

4. With the above observations, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS.III)

/True Copy/

Sub Assistant Registrar

To

The Commercial Tax Officer,
Kilpauk Assessment Circle,
Chennai.

+1cc to Mr.L.Muralikrishnan, Advocate SR.NO.3506
+1cc to The Special Government Pleader SR.NO.3887

AKM/23.02.21/ 2P-4C/

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