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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.17974 OF 2021

AND

W.M.P.NO.19196 OF 2021

(THROUGH VIDEO CONFERENCING)

M/s. Joy Alukas India Private Limited,  
Represented by its CFO,  
Tom Jose,  
Cross Cut Road,  
Gandhipuram,  
Coimbatore - 12.

... Petitioner

Vs

The Assistant Commissioner (ST),  
Gandhipuram Circle,  
Coimbatore

... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the files of the Respondent herein in TIN:33442182689/2009-2010 dated 28.06.2021 and to quash the same.

For Petitioner : Mr.N.Inbarajan

For Respondent : Ms.Amirtha Poonkodi Dinakaran  
Government Advocate

ORDER

Prima facie, it appears that the issue is now squarely covered against the petitioner in terms of the decision of this Court in W.P.No.31767 of 2014 vide order dated 06.01.2020.



2. The learned counsel for the petitioner submits that the issue is pending before the Honourable Division Bench of this Court against the order passed in W.P.No.31767 of 2014 on 06.01.2020. The petitioner has an alternate and efficacious remedy before the Appellate Commissioner.

3. The petitioner is therefore directed to file an appeal before the Appellate Commissioner within a period of thirty(30) days from the date of receipt of a copy of this order. The petitioner may however request the Appellate Commissioner to await for further orders to be passed by the Hon'ble Division Bench of this Court.

4. Registry is directed to return the certified copy of the impugned order dated 28.06.2021 as requested by the learned counsel for the petitioner to file an appeal before the Appellate Commissioner under Section 51 of the Tamil Nadu Value Added Tax, 2006.

5. The writ petition is disposed of with the above observations. Consequently, connected writ miscellaneous petition is also closed. There shall be no order as to costs.

Sd/-  
Assistant Registrar

//True Copy//

Sub Assistant Registrar

rgm/nst

To

The Assistant Commissioner (ST),  
Gandhipuram Circle,  
Coimbatore



Copy To

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The Section Officer,  
English Record, High Court,  
Madras.

(To return the certified copy of the impugned order dated  
28.06.2021 to the counsel for the petitioner)

+1cc to Mr.N.Inbarajan, Advocate, S.R.No.68084

+1cc to the Special Government Pleader(Taxes), S.R.No.68429

W.P.No.17974 of 2021  
and  
W.M.P.No.19196 of 2021

NR(CO)  
PM/11/01/2022