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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 23.09.2021

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THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.20285 of 2021 &

W.M.P.No.21538 of 2021

Mr.N.Parameswaran
Proprietor, Advait Consultancy
Rep. by Power Agent Mr.P.Sivakumar
No.36, Kalipalayam
Mulanur, Dharapuram
Tirupur - 638 106

... Petitioner

Vs.

The State Tax Officer
TNVAT, Commercial Tax Office
Jawalikadai Veedhi
Dharapuram Assessment Circle,
Dharapuram

... Respondent

Writ petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari calling for the records on the file of the respondent in TIN:33563023419/2015-16 dated 19.07.2021 and consequently notice under Form O dated 19.07.2021 and Form RR dated 19.07.2021, quash the same.

For Petitioner : Mr.G.Surya Narayanan

For Respondent : Ms.Amirta Dinakaran
Government Advocate

ORDER

Captioned writ petition and writ miscellaneous petition therein are in the Admission Board.

2. In the captioned main writ petition an 'order dated 19.07.2021 bearing reference TIN:33563023419/2015-16' (hereinafter 'impugned order' for the sake of brevity and convenience) made by the sole respondent has been called in question.

3. This is effectively the second round of litigation in tier I in the hierarchy of tax assessment mechanism.



5. Impugned order does not mention the provision of law under which it has been made. Learned Revenue counsel submits on instructions that the impugned order has been made under Section 27 of 'the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)' ['TNVAT Act' for the sake of brevity, clarity and convenience].

7.Short facts are that the writ petitioner is a dealer in works contract; that writ petitioner was filing monthly returns; that there was deemed assessment under Section 22(2) of TNVAT Act; that for the relevant 'Assessment year 2015-16' (hereinafter 'said AY' for the sake of convenience), the dealer obtained what is known as 'S Certificate' for a turn of over Rs.4.87 Crores; that according to the Revenue, on subsequent verification of records, it came to light that the dealer has not filed evidence for completion of work executed by him; that therefore revised Assessment Order was issued; that the writ petitioner dealer requested revision under Section 22(6)(a) of TNVAT Act, but this was declined on the ground that the order was not made under Section 22 (4); that the dealer approached this Court by way of writ petition vide W.P.No.8414 of 2021 which was disposed of on 01.04.2021 inter alia giving some directions turning on Section 84 of TNVAT Act; that thereafter the impugned order came to be made.

a) Bank statement has been given, but the impugned order has proceeded on the basis that the disclosure did not completely satisfy the respondent;

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9. Learned Revenue counsel in response to the above submissions, made submissions, a summation of which is as follows:

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a) A perusal of the impugned order, more particularly Pages 4 and 5 thereat would demonstrate that the objections of the writ petitioner have been carefully considered and therefore, it cannot be gainsaid that the objections and the bank statement have not been considered;

b) The second point turning on Section 13 (1)(a) of TNVAT Act turns on merits of the matter and there is an appeal remedy available to the writ petitioner under Section 51 of TNVAT Act.

10. In response to the above, notwithstanding a pile of case laws, which have been circulated in a compilation captioned 'CITATIONS TYPED-SET', learned counsel pressed into service the celebrated Gannon Dunkerley & Co. and Ors. Vs. State of Rajasthan and Ors. reported in (1993) 88 STC 204 (SC) for principles regarding deductions qua works contract.

11. This Court carefully considered the submissions made on either side.

12. There is no disputation or disagreement that the writ petitioner has an appeal remedy i.e., statutory appeal under Section 51 of TNVAT Act, which reads as follows:

'51 .Appeal to [Appellate Deputy Commissioner].-- (1) Any person objecting to an order passed by the appropriate authority under section 22, section 24, section 26, sub-sections (1), (2), (3) and (4) of section 27, section 28, section 29, section 34 or sub-section (2) of section 40 other than an order passed by an [Deputy] Commissioner (Assessment) may, within a period of thirty days from the date on which the order was served on him, in the manner prescribed, appeal to the Appellate [Deputy] Commissioner having jurisdiction:

Provided that the [Appellate Deputy Commissioner] may, within a further period of thirty days admit an appeal presented after the expiration of the first mentioned period of thirty days if he is satisfied that the appellant had sufficient cause for not



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presenting the appeal within the first mentioned period:

Provided further that in the case of an order under section 22, section 24, section 26, subsections (1), (2), (3) and (4) of section 27, section 28 or section 29, no appeal shall be entertained under this sub-section unless it is accompanied by satisfactory proof of the payment of the tax admitted by the appellant to be due or of such instalments thereof as might have become payable, as the case may be, and twenty-five per cent of the difference of the tax assessed by the assessing authority and the tax admitted by the appellant.

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by such fee not exceeding one hundred rupees as may be prescribed.

(3) In disposing of an appeal, the [Appellate Deputy Commissioner] may, after giving the appellant a reasonable opportunity of being heard, and for the sufficient reasons to be recorded in writing -

(a) in the case of an order of assessment --

(i) confirm, reduce, enhance or annul the assessment or the penalty or both;

(ii) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed; or

(iii) pass such other orders as he may think fit; or

b) in the case of any other order, confirm, cancel or vary such order:

Provided that at the hearing of any appeal, the appropriate authority shall have the right to be heard either in person or by a representative.

(4) Notwithstanding that an appeal has been preferred under sub-section (1), the tax shall be paid in accordance with the order of assessment against which the appeal has been



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preferred:

Provided that the [Appellate Deputy Commissioner] may, in his discretion, give such directions as he thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to his satisfaction, in such form and in such manner as may be prescribed:

Provided further that the directions given under the first proviso shall stand vacated, if no order is passed under subsection (3) within a period of one hundred and eighty days of the issue of order under the said proviso.

As rightly pointed by learned Revenue counsel the submission turn on merits and are more in the nature of grounds of appeal than grounds of attack in writ jurisdiction on the teeth of alternate remedy.'

13. This takes us to the alternate remedy concept. Alternate remedy qua writ jurisdiction under Section 226 of Constitution of India, has repeatedly been held to be not an absolute rule. While holding it is not an absolute rule i.e., a discretionary rule and a self-imposed restraint, Hon'ble Supreme Court in a long line of authorities starting from Dunlop India case [Assistant Collector of Central Excise, Chandan Nagar, West Bengal Vs. Dunlop India Ltd. and others reported in (1985) 1 SCC 260], Satyawati Tandon Case [United Bank of India Vs. Satyawati Tandon and others reported in (2010) 8 SCC 110] and K.C.Mathew case [Authorized Officer, State Bank of Travancore Vs. Mathew K.C. reported in (2018) 3 SCC 85] has held that when it comes to fiscal statutes, the alternate remedy rule has to be applied with utmost rigour. Relevant paragraph in Dunlop India case is paragraph 3 and relevant paragraph in K.C.Mathew case is paragraph 10, which read as follows:

Paragraph 3 of Dunlop India case

'3. Article 226 is not meant to short-circuit or circumvent statutory procedures. It is only where statutory remedies are entirely ill-suited to meet the demands of extraordinary situations, as for instance where the very vires of the statute is in question or where private or public wrongs are so inextricably mixed up and the prevention of public injury and the vindication of public justice require it that recourse may be had to Article 226 of the



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Constitution. But then the Court must have good and sufficient reason to bypass the alternative remedy provided by statute. Surely matters involving the revenue where statutory remedies are available are not such matters. We can also take judicial notice of the fact that the vast majority of the petitions under Article 226 of the Constitution are filed solely for the purpose of obtaining interim orders and thereafter prolong the proceedings by one device or the other. The practice certainly needs to be strongly discouraged.'

(Underlining made by this Court to
supply emphasis and highlight)

Paragraph 10 of K.C.Mathew case

'10. In Satyawati Tondon the High Court had restrained further proceedings under Section 13(4) of the Act. Upon a detailed consideration of the statutory scheme under the SARFAESI Act, the availability of remedy to the aggrieved under Section 17 before the Tribunal and the appellate remedy under Section 18 before the Appellate Tribunal, the object and purpose of the legislation, it was observed that a writ petition ought not to be entertained in view of the alternate statutory remedy available holding: (SCC pp.123 & 128, Paras 43 & 55)

"43. Unfortunately, the High Court overlooked the settled law that the High Court will ordinarily not entertain a petition under Article 226 of the Constitution if an effective remedy is available to the aggrieved person and that this Rule applies with greater rigour in matters involving recovery of taxes, cess, fees, other types of public money and the dues of banks and other financial institutions. In our view, while dealing with the petitions involving challenge to the action taken for recovery of the public dues, etc., the High Court must keep in mind that the legislations enacted by Parliament and State Legislatures for recovery of such dues are a code unto themselves inasmuch as they not only contain comprehensive procedure for recovery of the dues but also envisage constitution of quasi-judicial bodies for redressal of the grievance of any aggrieved



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person. Therefore, in all such cases, the High Court must insist that before availing remedy under Article 226 of the Constitution, a person must exhaust the remedies available under the relevant statute.

55. It is a matter of serious concern that despite repeated pronouncement of this Court, the High Courts continue to ignore the availability of statutory remedies under the DRT Act and the SARFAESI Act and exercise jurisdiction under Article 226 for passing orders which have serious adverse impact on the right of banks and other financial institutions to recover their dues. We hope and trust that in future the High Courts will exercise their discretion in such matters with greater caution, care and circumspection.'

(underlining made by this Court to supply emphasis and highlight)

14. To be noted in K.C. Mathew's case, Satyawati Tondon principle has been reiterated, that paragraph has been extracted supra and therefore relevant paragraph in Satyawati Tondon is not reproduced again to avoid verbosity. This Court has also taken the same view on alternate remedy vide orders dated 28.06.2019 made in W.P.No.17804 of 2019 [M/s. Sekar Exports Pvt. Ltd., Vs. The Appellate Deputy Commissioner and another]. The same was carried in appeal vide an intra-court appeal and a Hon'ble Division Bench of this Court sustained the view taken by me vide orders dated 10.02.2020 made in W.A.No.196 of 2020. Relevant paragraphs in my order and order of Hon'ble Division Bench are paragraph 7 and paragraphs 3 and 4 respectively and the same read as follows:-

' Paragraph 7 in W.P.No.17804 of 2019

7. This Court has given its careful consideration to the rival submissions and the discussion leading to considered view of this Court is as follows:

a) With regard to first submission of writ petitioner that TNSTAT has already dismissed the writ petitioner's appeal on the same point, albeit, with regard to an earlier Assessment Year being 2008-09 and the same having been carried to this Court by way of a Tax Revision Case cannot be a ground to bypass the alternate remedy. It was always open to



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writ petitioner to accelerate the Tax Case Revision pending before Hon'ble Division Bench of this Court and if a finding is rendered, the same will bind the Tribunal i.e., TNSTAT. Suffice to say that this cannot be a ground to bypass the alternate remedy.

b) The next point urged by writ petitioner i.e., that balance tax also has to be paid again for filing statutory appeal under Section 58 of TNVAT Act is unacceptable. If there are conditions for preferring statutory appeal, the same have to be complied with and the conditions by themselves unless there are other attendant circumstances cannot become a ground for bypassing the alternate remedy.

c) With regard to the ground that a case law was pressed into service before the first Appellate Authority i.e, first respondent and the same has not been considered, the same at best qualifies as a ground to be agitated in a regular statutory appeal. The reason is, this requires examination of records and it has to be seen whether the case law was actually pressed into service and whether it forms part of the records of the first Appellate Authority. It is ideal to leave these aspects to TNSTAT to examine the same in the absence of any other attendant circumstances.

d) With regard to the judgment of Hon'ble Supreme Court in Steel Authority of India case, as rightly pointed out by learned State Counsel that it is clearly distinguishable on facts.

e) To demonstrate that it is distinguishable on facts, two paragraphs are of relevance. They are paragraphs 6 and 11, which read as follows:

'6. A few days thereafter, on April 19, 2006, the Assistant Commissioner disposed of the appeal filed dismissing the same and confirming the order of assessment. A second appeal was filed before the Orissa Sales Tax Tribunal (in short, "the Tribunal"). An application for stay was also filed. By order dated August 14, 2006, the Commissioner directed deposit of Rs.15 crores. The



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said order was challenged before the High Court and, as noted above, by the impugned order, the High Court disposed of the said petition without expressing any opinion on merits but observing that the matter was under examination by this Court.

11. In normal course, we would not have entertained the plea relating to the merits of the assessment when a statutory remedy has been availed. But what shocks us is the casual manner in which the first appellate authority has disposed of the appeal. The appellate order covers pages 36 to 42 in the paper book. The first page and a part of the second page deal with various data relating to the assessment order, the assessing officer, the registration number and the details of turnovers and the tax, etc. In paragraph 2, the observations of the assessing officer are noted and in paragraph 3, starting from pages 39 to 41, different stands of the appellant have been noted. In paragraph 4, the conclusions of the first appellate authority are noted. They read as follows:

"I have carefully gone through the impugned order of assessment averments of the learned Advocate and the materials available on record. On the first point of dispute regarding the claim of the appellant towards refund of tax of Rs.14,59,122.52 collected from the bidders, before this forum also the appellant failed to adduce any evidences regarding refund of tax to such bidders from whom tax was collected. In absence of such documentary evidences, the claim of the appellant is not credible.

The second point of dispute regarding levy of tax on the sale turn-over of Rs.1,21,03,375.18 is due to non-furnishing of declarations in forms. Hence, there is no interference from this forum on the observation of the learned S.T.O., in



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levying tax under Section 8(2) (b) of the CST Act.

Lastly on the point of rejection of the claim of the appellant towards branch transfer of goods valued at Rs.241,87,42,357.93 from the order of assessment it is found that the learned S.T.O. on due verification and proper examination of the material evidences has rightly taken by the learned counsel of the appellant-company and the decisions of the different courts cited are not applicable in the present case, the same is not corrected."

A perusal of aforesaid paragraphs 6 and 11 brings to light that in the aforesaid Steel Authority of India case, the assessee had availed the statutory remedy of approaching the State Tribunal and no orders were passed in the stay petition taken out in the State Tribunal, which was carried to High Court and the High Court disposal culminated in the proceedings of the Supreme Court, in which the aforesaid judgment was passed. In this case, it is a question of whether the writ petitioner should avail the alternate remedy of filing a regular statutory appeal to the State Tribunal. Furthermore, this Court is inclined to accept the submission of State Counsel that it is distinguishable on facts in the light of paragraph 11 as that was a case where in the considered view of Hon'ble Supreme Court there was complete non application of mind on the part of the first Appellate Authority. The Hon'ble Supreme Court has categorically held that it is no way to dispose of a statutory appeal. Such circumstances do not exist in the instant case.

f) Therefore, this Court is inclined to accept the submission of State Counsel that under the facts and circumstances of instant case, this is a fit case to relegate the writ petitioner to the alternate remedy i.e., appeal to TNSTAT.

g) In this regard, this Court deems it appropriate to refer to a judgment of Hon'ble Supreme Court in Satyawati Tandon Case [United Bank of India Vs. Satyawati Tondon and others



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reported in (2010) 8 SCC 110]. Besides Satyawati Tandon Case, there are a long line of authorities on alternate remedy and exercise of writ jurisdiction notwithstanding alternate remedy. The obtaining legal position is that alternate remedy is not an absolute rule. In other words, it is not a rule of compulsion, but it is a rule of discretion. Though it is a rule of discretion, in Satyawati Tandon Case, Hon'ble Supreme Court had held that in cases pertaining to taxes, cess, fees etc., the rigour of rule of alternate remedy has to be applied strictly. In other words, this rule has to be applied with greater rigour in matters pertaining to fiscal laws.

h) To be noted, Satyawati Tandon principle was recently reiterated by Hon'ble Supreme Court in K.C.Mathew case [Authorized Officer, State Bank of Travancore Vs. Mathew K.C. reported in (2018) 3 SCC 85]. Relevant paragraph is paragraph 10 and the same reads as follows:

'10. In Satyawati Tandon the High Court had restrained further proceedings under Section 13(4) of the Act. Upon a detailed consideration of the statutory scheme under the SARFAESI Act, the availability of remedy to the aggrieved under Section 17 before the Tribunal and the appellate remedy under Section 18 before the Appellate Tribunal, the object and purpose of the legislation, it was observed that a writ petition ought not to be entertained in view of the alternate statutory remedy available holding: (SCC pp.123 & 128, Paras 43 & 55)

"43. Unfortunately, the High Court overlooked the settled law that the High Court will ordinarily not entertain a petition under Article 226 of the Constitution if an effective remedy is available to the aggrieved person and that this Rule applies with greater rigour in matters involving recovery of taxes, cess, fees, other types of public money and the dues of banks and other financial institutions. In our view, while dealing with the petitions involving challenge to the action taken for recovery of the public dues, etc., the High Court must



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keep in mind that the legislations enacted by Parliament and State Legislatures for recovery of such dues are a code unto themselves inasmuch as they not only contain comprehensive procedure for recovery of the dues but also envisage constitution of quasi-judicial bodies for redressal of the grievance of any aggrieved person. Therefore, in all such cases, the High Court must insist that before availing remedy under Article 226 of the Constitution, a person must exhaust the remedies available under the relevant statute.

55. It is a matter of serious concern that despite repeated pronouncement of this Court, the High Courts continue to ignore the availability of statutory remedies under the DRT Act and the SARFAESI Act and exercise jurisdiction under Article 226 for passing orders which have serious adverse impact on the right of banks and other financial institutions to recover their dues. We hope and trust that in future the High Courts will exercise their discretion in such matters with greater caution, care and circumspection.'

(Underlining made by Court
to supply emphasis and
highlight)

i) This Court is of the considered view that Satyawati Tandon principle as reiterated by Hon'ble Supreme Court in K.C. Mathew case applied in all force to instant case.'

'Paragraphs 3 and 4 in W.A.No.196 of 2020

3. Having heard the learned counsel for both parties and considering the facts and circumstances of the case, we are satisfied that there is no error in the order passed by the learned Single Judge and even the ground of breach of principles of natural justice, if at all can be established by the Assessee, the Assessee can very well file an appeal under Section 58 of the Act before the Sales Tax Appellate Tribunal besides raising the grounds on the merits of the case. Therefore, it does not entitle the Assessee / Appellant to resort to writ jurisdiction



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invariably in all circumstances for the alleged breach of principles of natural justice.

4. We are satisfied that in the present case the appellant could avail the effective alternative remedy. The Writ Appeal is disposed of by relegating the matter back to the first appellate authority viz., the The Appellate Deputy Commissioner (CT), Chennai (East), Chennai. If such appeal is preferred within four weeks from today, the first appellate authority shall not raise any objections on the ground of limitation subject to fulfilment of all other usual conditions for entertaining the appeal and shall decide the same in accordance with law. The original assessment order filed by the Assessee along with the typed set of papers shall be returned back to the learned counsel for the appellant / Assessee after obtaining proper acknowledgement.'

15. To cap it all, this Court reminds itself of the most recent judgment of Hon'ble Supreme Court dated 03.09.2021 in Commercial Steel case law [The Assistant Commissioner of State Tax Appellant(s) and Others Vs.M/s Commercial Steel Limited] made in Civil Appeal No.5121 of 2021 rendered by a Hon'ble three member Bench and penned by Hon'ble Dr Dhananjaya Y Chandrachud. Dealing with alternate remedy in fiscal statute, Hon'ble Supreme Court neatly and nicely culled out the exceptions to the alternate remedy rule qua fiscal statute matters and held that only in cases where exceptions are attracted it would be justified to exercise writ jurisdiction. Relevant paragraphs are paragraphs 11 and 12 which read as follows:

'11 The respondent had a statutory remedy under section 107. Instead of availing of the remedy, the respondent instituted a petition under Article 226. The existence of an alternate remedy is not an absolute bar to the maintainability of a writ petition under Article 226 of the Constitution. But a writ petition can be entertained in exceptional circumstances where there is: (i) a breach of fundamental rights; (ii) a violation of the principles of natural justice; (iii) an excess of jurisdiction; or (iv) a challenge to the vires of the statute or delegated legislation.



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12 In the present case, none of the above exceptions was established. There was, in fact, no violation of the principles of natural justice since a notice was served on the person in charge of the conveyance. In this backdrop, it was CA 5121/2021 7 not appropriate for the High Court to entertain a writ petition. The assessment of facts would have to be carried out by the appellate authority. As a matter of fact, the High Court has while doing this exercise proceeded on the basis of surmises. However, since we are inclined to relegate the respondent to the pursuit of the alternate statutory remedy under Section 107, this Court makes no observation on the merits of the case of the respondent.'

16. In the captioned matter, none of the above mentioned exceptions have been pointed out, particularly four exceptions adumbrated in Paragraph 11 of Commercial Steel judgment of Hon'ble Supreme Court. To be noted, the exceptions are well settled vide Whirlpool principle [Whirlpool Corporation Vs. Registrar of Trade Marks, Mumbai and others reported in (1998) 8 SCC 1] and Harbanslal principle [Harbanslal Sahnia and another Vs. Indian Oil Corpn. Ltd., and others reported in (2003) 2 SCC 107]. Relevant paragraphs in Whirlpool and Harbanslal are paragraph Nos.15 and 7 respectively and the same read as follows:

Paragraph No.15 of Whirlpool principle:

'15. Under Article 226 of the Constitution, the High Court, having regard to the facts of the case, has a discretion to entertain or not to entertain a writ petition. But the High Court has imposed upon itself certain restrictions one of which is that if an effective and efficacious remedy is available, the High Court would not normally exercise its jurisdiction. But the alternative remedy has been consistently held by this Court not to operate as a bar in at least three contingencies, namely, where the writ petition has been filed for the enforcement of any of the Fundamental Rights or where there has been a violation of the principle of natural justice or where the order or proceedings are wholly without jurisdiction or the vires of an Act is challenged. There is a plethora of case-law



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on this point but to cut down this circle of forensic whirlpool, we would rely on some old decisions of the evolutionary era of the constitutional law as they still hold the field.'

Paragraph No.7 of Harbanslal principle:

'7. So far as the view taken by the High Court that the remedy by way of recourse to arbitration clause was available to the appellants and therefore the writ petition filed by the appellants was liable to be dismissed is concerned, suffice it to observe that the rule of exclusion of writ jurisdiction by availability of an alternative remedy is a rule of discretion and not one of compulsion. In an appropriate case, in spite of availability of the alternative remedy, the High Court may still exercise its writ jurisdiction in at least three contingencies: (i) where the writ petition seeks enforcement of any of the fundamental rights; (ii) where there is failure of principles of natural justice; or (iii) where the orders or proceedings are wholly without jurisdiction or the vires of an Act is challenged. (See Whirlpool Corpn. v. Registrar of Trade Marks [(1998) 8 SCC 1] .) The present case attracts applicability of the first two contingencies. Moreover, as noted, the petitioners' dealership, which is their bread and butter, came to be terminated for an irrelevant and non-existent cause. In such circumstances, we feel that the appellants should have been allowed relief by the High Court itself instead of driving them to the need of initiating arbitration proceedings.'

17. To be noted, the above are so well settled that it has come to stay as 'Whirlpool exception' in litigation parlance.

18. From the narrative thus far and the grounds of attack qua impugned order, I am unable to persuade myself to believe that the captioned writ petition falls under any of the exceptions qua alternate remedy rule. Impugned order is assailed on points predicated on mixed blend of facts and law which at best qualify as grounds of appeal and fail to pass muster qua being persuasive enough for exercise of writ jurisdiction on the teeth of



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alternate remedy in fiscal law Statutes. To be noted, the points raised in having assailing impugned order (notwithstanding very many averments in writ affidavit) have been captured and set out supra. As this is as clear as daylight, I deem it appropriate to not to dilate further on this, more so as the exceptions as culled out by Hon'ble Supreme Court have been reiterated and are reproduced supra. Therefore, this is a fit case to relegate the writ petitioner to the alternate remedy of statutory appeal under Section 51 of TNVAT Act. If the writ petitioner chooses to file a statutory appeal under Section 51 of TNVAT Act, the same will be dealt with on its own merits and in accordance with law by the Appellate Authority uninfluenced by anything contained in this order which may come across as having the trappings of an expression on merits of the matter.

19. It is open to the writ petitioner to seek exclusion of time spent in the captioned writ petition inter alia by placing reliance on Section 14 of Limitation Act for the purpose of limitation qua statutory appeal, if the writ petitioner chooses to do so. Such a plea shall be examined on its own merits and in accordance with law by the Appellate Authority.

Captioned writ petition is dismissed albeit preserving the window for the writ petitioner qua alternate remedy by way of a statutory appeal under Section 51 of TNVAT Act. Consequently, captioned WMP is also dismissed. There shall be no order as to costs.

gpa

-Sd/-

Assistant Registrar

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Sub-Assistant Registrar

To

The State Tax Officer
TNVAT, Commercial Tax Office
Jawalikadai Veedhi
Dharapuram Assessment Circle, Dharapuram

+1 CC to Special Government Pleader (Taxes), SR.No.49558

W.P.No.20285 of 2021 &
W.M.P.No.21538 of 2021

SS (CO)

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GS (21/10/2021)