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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.12.2021

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NOS.23152, 23158 & 23160 OF 2019

AND

W.M.P.NOS.22852, 22854 & 22856 OF 2019

(THROUGH VIDEO CONFERENCING)

K.Subramanian,  
Proprietor,  
Harini Enterprises,  
No.C-275, Ground Floor,  
Jaganathan Salai,  
Periyar Nagar, Chennai - 600 082.

... Petitioner in all W.Ps

Vs

1. The State of Tamil Nadu,  
Represented by its Secretary to Government,  
Department of Commercial Taxes and Registration,  
Ft. St. George, Chennai - 600 009.
2. The Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk, Chennai - 600 005.
3. The State Tax Officer,  
Commercial Taxes Department,  
Perambur Assessment Circle,  
No.15, 16, Malligai Avenue,  
100 Feet Road, Retteri,  
Kolathur, Chennai - 600 009.

... Respondents in all W.Ps

Prayer in W.P.No.23152 of 2019:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned order passed by the third respondent dated 12.06.2019 in TIN No.33601367316/2013-2014 and quash the same and to direct the respondents to pass fresh order of assessment after affording the opportunity of personal hearing for the Assessment Year 2013-2014.



Prayer in W.P.No.23158 of 2019:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned order passed by the third respondent dated 12.06.2019 in TIN No.33601367316/2014-2015 and quash the same and to direct the respondents to pass fresh order of assessment after affording the opportunity of personal hearing for the Assessment Year 2014-2015.

Prayer in W.P.No.23160 of 2019:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned order passed by the third respondent dated 12.06.2019 in TIN No.33601367316/2015-2016 and quash the same and to direct the respondents to pass fresh order of assessment after affording the opportunity of personal hearing for the Assessment Year 2015-2016.

For Petitioner : Mr.K.Sivakumar  
(In all W.Ps)

For Respondents : Mr.Richardson Wilson  
(In all W.Ps) Additional Government Pleader

#### COMMON ORDER

These Writ Petitions are listed under the caption for dismissal today. The learned counsel for the petitioner is present.

2. It is noticed that the petitioner had earlier suffered an Assessment Order dated 12.05.2017 for the Assessment Year 2013-2014. Thereafter, the petitioner filed an application under Section 84 of the TNVAT Act, 2006 before the respondents which culminated in a revision order dated 28.12.2017. After the aforesaid order was passed, a notice was issued to the petitioner for revising the assessment. The petitioner appears to have filed an objection which have now culminated in an orders dated 12.06.2019 which are impugned before this Court.

3. The dispute pertains to Input Tax Credit availed and reversal of the Input Tax Credit on the ground that the petitioner was not entitled to credit. However, It is noticed that there are several disputed question of facts which arise for consideration which cannot be decided in a summary



proceedings under Article 226 of the Constitution of India. The petitioner has an alternate remedy before the Appellate Authority under Section 51 of the TNVAT Act, 2006 which is more efficacious.

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4. Considering the same, these Writ Petitions are disposed by directing the petitioner to file a statutory appeals/revision before the Appellate Authority under Section 51 or 54 of the TNVAT Act, 2006 as the case may be within a period of thirty days from the date of receipt of a copy of this order. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-  
Assistant Registrar

//True Copy//

Sub Assistant Registrar

arb

To

1. The Secretary to Government,  
State of Tamil Nadu,  
Department of Commercial Taxes and Registration,  
Ft. St. George, Chennai - 600 009.
2. The Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk, Chennai - 600 005.
3. The State Tax Officer,  
Commercial Taxes Department,  
Perambur Assessment Circle,  
No.15, 16, Malligai Avenue,  
100 Feet Road, Retteri,  
Kolathur, Chennai - 600 009.

+3ccs to Mr.A.S.Mujibur Rahman, Advocate,  
S.R.No.66447,66449,66448

+1cc to the Special Government Pleader (Taxes), S.R.No.66818

W.P.Nos.23152, 23158 & 23160 of 2019  
and  
W.M.P.Nos.22852, 22854 & 22856 of 2019

RGN(CO)  
PM/24/01/2022