



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.24428 of 2021
and
W.M.P.No.25758 of 2021

(Through Video Conferencing)

M/s. Shivasakthi Fashions Pvt. Ltd.,
Rep.by its Managing Director
A.M.Venkatesan
Agilmedu 6th Street,
Sait Colony,
Erode

... Petitioner

Vs

The Assistant Commissioner, (ST),
Mettur Road Assessment Circle,
Erode.

... 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 his proceeding in TIN:33953043138/2012-13 and quash the impugned order dated 24.09.2021.

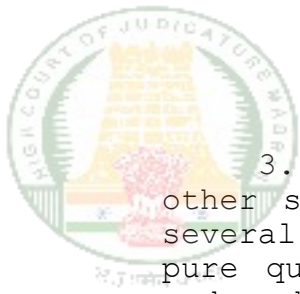
For Petitioner : Mr.B.Raveendran

For Respondent : Mr.D.Ravichander
Special GP

ORDER

This writ petition is not maintainable, as the petitioner has an alternative remedy which is more efficacious by way of an appeal under provisions of TNVAT Act as made applicable to CST Act also.

2. It was originally argued that the entire proceedings was without jurisdiction. However, it is noticed that the impugned order is for the assessment year 2012-13, provided that the petitioner had filed proper returns along with declarations under Section 21 of the TNVAT Act read with Rule 7 of the TNVAT Rules, 2007.



3. The learned counsel for the petitioner had made several other submissions on merits, it cannot be decided as there are several disputed questions of facts, this is not a case where pure question of law is involved. It is noticed that impugned order dated 24.09.2021 and the present writ petition was filed on 29.10.2021. Considering the above, the petitioner is given liberty to file an appeal before the Appellate Commissioner within a period of 30 days from the date of receipt of a copy of this order.

4. In case such an appeal is filed before Appellate Commissioner within such time, latter shall pass appropriate orders on merits and in accordance with law. The petitioner shall comply with the mandatory requirement of pre-deposit as required under the provisions of the Act.

This writ petition stands dismissed with the above directions. Consequently connected writ miscellaneous petition is also dismissed. There shall be no order as to costs.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

nst

To:
The Assistant Commissioner, (ST),
Mettur Road Assessment Circle, Erode.

Copy to:
The Section Officer,
E.R.Section, High Court, Madras.

(To return the copy of the impugned assessment order to facilitate the petitioner to file an appeal before the Appellate Commissioner)

+1cc to Mr.B.Raveendran, Advocate, S.R.No.59313

W.P.No.24428 of 2021
and
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PL(CO)
SU(21/12/2021)