IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NOS.25123, 25124 & 25127 OF 2021
AND
W.M.P.NOS.26479, 26481 & 26482 OF 2021

(Through Video Conferencing)

M/s.KAG India Private Limited,
Represented by its Authorised Signatory,
Mr.C.Selvam,
No.2, Brindavan Street,
Lakshmipuram, Srinivasa Nagar,
Perungalathur, Chennai – 600 063
... Petitioner in all W.Ps.

Vs

The Assistant Commissioner (ST),
Tambaram Assessment Circle,
No.342, 3rd Floor,
Integrated Commercial Taxes Buildings,
Nandanam, Chennai – 600 015.
... Respondent in all W.Ps.

Prayer in W.P.No.25123 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the respondent in TIN:33360887104/2013-2014 dated 01.10.2021, quash the same.

Prayer in W.P.No.25124 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the respondent in TIN:33360887104/2014-2015 dated 01.10.2021, quash the same.

Prayer in W.P.No.25127 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the respondent in TIN:33360887104/2015-2016 dated 18.10.2021, quash the same.

For Petitioner (in all W.Ps.) : Mr.V.Sundareswaran

For Respondent (in all W.Ps.) : Ms.Amirtha Dinakaran Government Advocate

COMMON ORDER

Ms.Amirtha Dinakaran, learned Government Advocate takes notice on behalf of the respondent.

2. The dispute pertains to the Assessment Years 2013-2014, 2014-2015 and 2015-2016. The petitioner had earlier scuttled the proceedings by filing W.P.No.28819 of 2019 etc., batch and thus the assessment was set aside by an order dated 03.10.2019. Now, once again, an attempt has been made by the petitioner to scuttle the assessment proceedings.

3. Admittedly, the petitioner has appeared before the respondent as is evident from a reading of notice dated 16.07.2021. There are several disputed questions of fact arising out of the alleged mismatch which cannot be decided under Article 226 of the Constitution of India. This Court also cannot be relegated to function as an Appellate Commissioner before whom the petitioner has an alternative and effective remedy.

4. Therefore there is no merits in the present writ petitions. The petitioner has to workout the remedy before the Appellate Commissioner in the hierarchy of the Appellate authorities under the Tamil Nadu Value Added Tax Act, 2006.

5. These Writ Petitions stand dismissed with liberty to the petitioner to workout the remedy by filing an appeal before the Appellate Commissioner against the impugned order within a specified period under the TNVAT Act, 2006 in accordance with law. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

arb

Note:

Registry is directed to return the original copy of the impugned order to the petitioner to file an appeal before the Appellate Commissioner.

To

The Assistant Commissioner (ST),
Tambaram Assessment Circle,
No.342, 3rd Floor,
Integrated Commercial Taxes Buildings,
Nandanam, Chennai - 600 015.

Copy To

The Section Officer,
E.R. Section,
High Court, Madras.

+3ccs to Mr.V.Sundareswaran, Advocate, S.R.No.60953

+1cc to the Special Government Pleader, S.R.No.62010

W.P.Nos.25123, 25124 & 25127 of 2021
and
W.M.P.Nos.26479, 26481 & 26482 of 2021

AD(CO)
RLP(08/12/2021)