



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P (MD) No.2790 of 2017

and

W.M.P. (MD) Nos.2296, 4440, 8554 and 9143 of 2017

Sri Murugan Stores,
Through its Proprietor,
R.Manivannan.

... Petitioner

Vs.

The Commercial Tax Officer,
Chitrakara Street Circle,
Madurai.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned proceedings of the respondent in TIN No.33734920015/2015-16, dated 30.12.2016 and to quash the same.

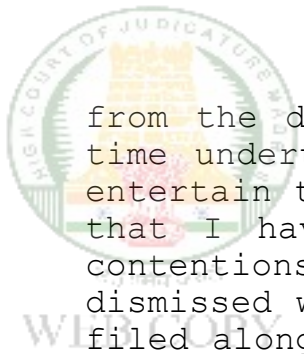
For Petitioner : Mr.M.Eswaran.

For Respondent : Mr.G.Arjunan,
Government Advocate.

ORDER

Heard the learned counsel on either side.

2.The petitioner questions the revised assessment order primarily on the ground that the respondent has chosen to squarely go by the report of the Enforcement Wing Officials and that he has not independently applied his mind. A perusal of the impugned order would indicate that the respondent had complied with the principles of natural justice and the procedure set out in Section 27 of the Tamil Nadu Value Added Tax Act. To consider the contentions of the petitioner's counsel, I may have to undertake a factual investigation. In writ jurisdiction, I cannot do so. That apart, the order impugned in the writ petition is an appealable order. Therefore, the petitioner has to necessarily avail the said alternative remedy of appeal. The petitioner's counsel states that the petitioner will file such an appeal within a period three weeks



from the date of receipt of a copy of this order. If within the time undertaken, the appeal is filed, the appellate authority will entertain the same without reference to limitation. I make it clear that I have not gone into the merits of the matter. All the contentions of the petitioner are left open. The writ petition is dismissed with the aforesaid liberty. Since the original has been filed along with this writ, the appeal can be filed by enclosing an authenticated photocopy of the impugned order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS-III)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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Note :In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

The Commercial Tax Officer,
Chitrakara Street Circle,
Madurai.

+1 CC to M/s.M.ESWARAN, Advocate (SR-9750[F] dated 10/03/2021)
+1 CC to M/s.SPL GP (SR-10196[F] dated 10/03/2021)

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PK(CO)
TR(11.03.2021) 2P 4C