IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

Writ Petition No.6276 of 2022
and
W.M.P.No.6348 of 2022

C.R.Caterers India Private Limited,
Represented by its Managing Director,
R.Eswara Reddy ...Petitioner

-Vs-

The State Tax Officer (ST),
Muthialpet Assessment Circle,
No.32, Basin Bridge Road,
Chennai-600 003. ...Respondent

Prayer : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records on the file of the Respondent herein vide TIN 33551243232/2016-17 dated 28.10.2021 and quash the same as ex-facie unconstitutional and violative of principles of natural justice having been passed without application of mind.

For Petitioner : Mr.K.R.Krishnan

For Respondent : Mr.R.Siddharth,
Government Advocate

O R D E R

The prayer sought for herein is for a Writ of Certiorari calling for the records on the file of the Respondent herein vide TIN 33551243232/2016-17 dated 28.10.2021 and quash the same as ex-facie unconstitutional and violative of principles of natural justice having been passed without application of mind.

2. The petitioner is a dealer under the erstwhile TNVAT Act, 2006 (In short 'the Act').

3.In respect of the Assessment Year 2016-17, a notice for revision was issued by the Revenue dated 07.06.2019, under which in respect of certain heads, there was a proposal as to why those exemptions claimed under various heads cannot be denied. In response to the notice, the petitioner had given a reply dated 17.06.2019. Considering the reply given by the petitioner dealer dated 17.06.2019, the respondent Revenue has chosen to pass revised order dated 28.10.2021. Challenging the same, the present Writ Petition has been filed.

4.Though Mr.K.R.Krishnan, learned counsel for the petitioner has made an attempt to justify the challenge made against the impugned order before this Court invoking the extraordinary jurisdiction under Article 226 of the Constitution of India, this Court is not impressed with the said effort taken by him because, in this case, it cannot be stated that the principles of natural justice has been violated, or statutory provisions are violated or for want of jurisdiction it is infirm.

5.Instead, it is a case where the issue raised and decided in the order impugned i.e revised order dated 28.10.2021 is to be dealt with on merits by the Appellate Authority, before whom the petitioner can very well file an appeal. Without filing an appeal, the petitioner cannot approach this Court.

6.On the said ground alone, I am not inclined to entertain this Writ Petition. Therefore, the following order is passed:

> “This Writ Petition is dismissed relegating the petitioner to go before the Appellate Authority and challenge the impugned order on merits and in the manner known to law.”

7.With these observations, this Writ Petition is dismissed. No Costs. Consequently connected Miscellaneous Petition is also dismissed.

Sd/-
Assistant Registrar(CCC)
Dated : 01.04.2022

(*)Modified order dated 19.04.2022
made in WP.No.6276 of 2022

Sd/-
Assistant Registrar(CCC)
Dated : 21.04.2022

//True Copy//

Sub Assistant Registrar

ANU/KST

To

1. The State Tax Officer (ST),
   Muthialpet Assessment Circle,
   No.32, Basin Bridge Road,
   Chennai-600 003.

To be substituted the order already despatched on 05.04.2022.

(*)2. The Section Officer,
   ER Section,
   High Court, Madras - 104.

(*)To return the original impugned order after retaining a photo copy of the same and getting proper acknowledgment from the counsel on record.

+1cc to Mr.K.R.Krishnan,Advocate,S.R.No.19785, 26410(26/04/2022)
+1cc to the Special Government Pleader (Taxes), S.R.No.20029

W.P.No..6276 of 2022
and
W.M.P.No.6348 of 2022

PA(CO)
RGA(01/04/2022)
NSK 21/04/2022