

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.8432 of 2019 &
W.M.P.No.8952 & 8954 of 2019

V.K.Sam Engineering
Rep.by Its Proprietor
P.Sridhar
No.5, Rajiv Gandhi Nagar, Ekkatuthangal
Chennai-600032

... Petitioner

Vs.

Commercial Tax Officer,
Guindy Assessment Circle
No.46, Greenways Road,
Chennai-600028

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned proceedings of the respondent passed in TIN 33330901816/2013-14 dated 31.03.2017 and quash the same and further direct the respondent to re-do the assessment in accordance with the law after providing sufficient opportunity and personal hearing to the petitioner.

For Petitioner : Mr.N.Murali

For Respondents: Mr.V.Prasanth Kiran
Government Advocate

O R D E R

The challenge in this writ petition is to order of assessment under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') dated 31.03.2017. The petitioner has, pending writ petition, remitted the entirety of the tax demand and proof of payment is also placed on file.

2. As far as the penalty is concerned, learned counsel for the petitioner would request that the petitioner be permitted to avail alternate remedy and file statutory appeal and no objection is expressed by Mr.V.Prasanth Kiran, learned Government Advocate in this regard.

3. Hence, the petitioner is permitted to approach the appellate authority objecting to the levy of penalty and such appeal, if filed within a period of two weeks from today shall be taken on record by the appellate authority without reference to limitation but subject to all other statutory requisite compliances.

4.This writ petition is disposed as above. No costs. Connected miscellaneous petitions are closed.

SD/-
ASSISTANT REGISTRAR

// TRUE COPY //

SUB ASSISTANT REGISTRAR

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To

The Commercial Tax Officer,
Guindy Assessment Circle
No.46, Greenways Road,
Chennai-600028.

+1cc to Mr.N.Murali, Advocate Sr.33987
+1cc to the Special Government Pleader Sr.34145

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srg 27/07/2022