



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.06.2022

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.NO.11564 OF 2022

&

W.M.P.NO.11052 OF 2022

Roca Bathroom Products Private Limited,
Represented by its Chief Financial Officer
Mr. K. Nirmal Kumar
No. 41, The Heritance Haddows Road,
Nungambakkam, Chennai - 600 006.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Harbour Assessment Circle Office of the
Assistant Commissioner of Harbour Assessment
Circle No. 32, Elephant Gate Bridge Road
Integrated Commercial Tax Building, Park Town,
Chennai - 600 003.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to Call for the records relating to the Revision order TIN 33620100485/2017-18 dated 21.03.2022 passed by the Respondent and to quash the same as arbitrary and illegal.

For Petitioner : Mr.Joseph Prabakar

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

Mr.C.Harsha Raj, learned Additional Government Pleader accepts notice on behalf of the respondent and is in possession of the requisite details to enable final disposal of the matter at this juncture.



2. The challenge is an order of revision passed by the Assistant Commissioner (ST) in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2007 (Act) dated 21.03.2022. The petitioner has, however, filed an application for the rectification of the assessment on 11.04.2022 and the said application is admittedly pending.

3. In such circumstances, I am of the view that this writ petition ought not to have been filed and it would have been more appropriate that the petitioner had pursued the rectification application instead.

4. Thus, while dismissing the writ petition the respondent is directed to issue notice to the petitioner, hear it through authorized representative and dispose the rectification application, in accordance with law within a period of six weeks from today. Consequently connected writ miscellaneous petition is closed. No Costs.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

nst/ska

To

The Assistant Commissioner (ST) Harbour Assessment Circle
Office of the Assistant commissioner of Harbour
Assessment Circle No. 32,
Elephant Gate Bridge Road,
Integrated Commercial Tax Building,
Park Town, Chennai - 600 003.

+1cc to Mr.Joseph Prabakar, Advocate, S.R.No.32176

+1cc to the Special Government Pleader(Taxes), S.R.No.32671

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&
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PA(CO)
RLP(01/07/2022)