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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.01.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.Nos.28250, 28260, 28267 & 28271 of 2021
and
W.M.P.Nos.29835, 29839, 29842 & 29845 of 2021

(Through Video Conferencing)

Tvl.Saradharam Builders,
Represented by its Partner,
R.Ketharnathan,
S/o.M.R.Ratnam,
No.7, Theradi Kadai Street,
Chidambaram.

...Petitioner in all W.Ps

Vs.

The State Tax Officer,
Chidambaram-1 Assessment Circle,
Chidambaram.

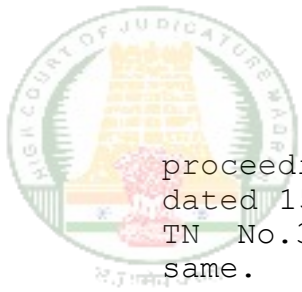
...Respondent in all W.Ps

Prayer in W.P.No.28250 of 2021: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari calling for the records of the impugned proceedings of the respondent in Rc.No.2204/2012/2006-2007 dated 15.06.2017 and the consequential impugned proceedings in TN No.3365441946/2006-2007 dated 16.11.2021 and quash the same.

Prayer in W.P.No.28260 of 2021: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari calling for the records of the impugned proceedings of the respondent in Rc.No.2204/2012/2007-2008 dated 15.06.2017 and the consequential impugned proceedings in TN No.3365441946/2007-2008 dated 16.11.2021 and quash the same.

Prayer in W.P.No.28267 of 2021: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari calling for the records of the impugned proceedings of the respondent in Rc.No.2204/2012/2008-2009 dated 15.06.2017 and the consequential impugned proceedings in TN No.3365441946/2008-2009 dated 16.11.2021 and quash the same.

Prayer in W.P.No.28271 of 2021: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari calling for the records of the impugned



proceedings of the respondent in TIN.No.33654441946/2009-2010 dated 15.06.2017 and the consequential impugned proceedings in TN No.3365441946/2009-2010 dated 16.11.2021 and quash the same.

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For Petitioner : Mr.M.Hariharan
(In all W.Ps) for Ms.R.Meenal

For Respondent : Mr.Richardson Wilson
(In all W.Ps) Additional Government Pleader

COMMON ORDER

Mr.Richardson Wilson, learned Additional Government Pleader takes notice on behalf of the respondent.

2. The petitioner has an alternate remedy by way of appeal before the Appellate Commissioner. It is noticed that the petitioner had earlier suffered an Assessment Orders on 28.02.2013 for all the Assessment Years, against which, the petitioner preferred an appeal in Appeal No.63/2013 (VAT) which came to be disposed by the Appellate Commissioner by an order dated 24.01.2014. Thereafter, the respondent had preferred an appeal before the Sales Tax Appellate Tribunal in S.T.A.Nos.308 to 312 of 2015 and the appeal filed by the respondent was dismissed by a common order dated 14.10.2015.

3. Considering the dismissal of the appeal filed by the State, a notice was issued on 03.04.2017 in compliance of the order of the Appellate Commissioner dated 24.01.2014. In the light of the above, the petitioner appears to have filed an application for rectification of the order under Section 84 of the TNVAT Act, 2006 on 10.08.2020.

4. It is the case of the petitioner that the respondent has imposed penalty without considering the merits of the case. It is noticed that the application for rectification has been filed long after the Assessment Order came to be passed on 15.06.2017 after the dismissal of the state's appeal. The intention of the petitioner appears to prolong the proceedings by filing this writ petition.

5. The petitioner has an alternate remedy against the impugned orders. Considering the same, these Writ Petitions are dismissed with liberty to the petitioner to file a statutory appeal before the Appellate Commissioner in accordance with law. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-VI)

//True Copy//



arb/rgm

To

The State Tax Officer,
Chidambaram-1 Assessment Circle,
Chidambaram.

+4ccs to Ms.R.Meenal, Advocate SR. Nos.245 to 248
+1cc to The Special Government Pleader (Taxes) SR. No.0869

W.P.Nos.28250, 28260, 28267 & 28271 of 2021
and
W.M.P.Nos.29835, 29839, 29842 & 29845 of 2021

AJS (CO)
PR (27/01/2022)