



WEB COPY



W.P.No.32580 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 02.12.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.32580 of 2022
and WMP No.31984 of 2022

Tvl. Birin Garments,
Represented by its Partner Smt.K.Balamani,
5/156, Tirupur Road,
Avinashi-641 654.

... Petitioner

Vs

- 1.The Assistant Commissioner (ST),
Avinashi Assessment Circle,
Avinashi.
- 2.The Assistant Commissioner (ST),
Tirupur Lakshmi Nagar Assessment Circle,
(Jurisdictional Assessing Officer for
M/s.Jeyavishnu Tex Processors Pvt. Ltd., Tirupur)
- 3.The Assistant Commissioner (ST),
Chithode Assessment Circle, Erode.
(Jurisdictional Assessing Officer for
M/s.Sangameas Printing, Chithode, Erode).
- 4.The Joint Commissioner (ST),
Coimbatore Division,
Coimbatore.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records on the files of the



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4th respondent in RP.No.3/2022 dated 22.09.2022 for the assessment year 2012-13 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan
For Respondents : Ms.Amirta Dinakaran
Government Advocate

ORDER

Learned counsel for the petitioner seeks permission to withdraw this Writ Petition with liberty to approach the appellate authority by way of statutory appeal. He has also made an endorsement to that effect.

2. Ms.Amirta Dinakaran, learned Government Advocate, who accepts notice for the respondents expresses no objection for the liberty so sought and granted.

3. In light of the endorsement made, this Writ Petition is dismissed as withdrawn with liberty as above. Appeal, if any, filed within a period of four (4) weeks from today, shall be taken on file by the appellate authority without reference to limitation, but ensuring compliance with other statutory conditions, if any.

4. It is the case of the petitioner that the non-deduction of tax by it would not enure to its detriment, as the job workers have remitted the tax in full. It is open to the petitioner to establish the same in appeal by producing necessary evidence in this regard, including confirmations from the job



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workers, which shall be looked into by the appellate authority. No costs.

Connected Miscellaneous Petition is closed.

02.12.2022

Index : Yes / No

Speaking Order

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Note: Registry is directed to return the original impugned order to the learned counsel for the petitioner.

To

- 1.The Assistant Commissioner (ST),
Avinashi Assessment Circle,
Avinashi.
- 2.The Assistant Commissioner (ST),
Tirupur Lakshmi Nagar Assessment Circle,
(Jurisdictional Assessing Officer for
M/s.Jeyavishnu Tex Processors Pvt. Ltd., Tirupur)
- 3.The Assistant Commissioner (ST),
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Dr.ANITA SUMANTH,J.



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