



WEB COPY



W.P. No.12844 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2023

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.12844 of 2021

and

W.M.P. No.13643 of 2021

Tvl.Alliance Projects
Rep. by its Partner

... Petitioner

Vs.

Assistant Commissioner (ST),
Kotturpuram Assessment Circle,
Room No.213, Integrated Building for Commercial
Taxes and Registration Department,
Nandanam, Chennai-35.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the Respondent in TIN-33951562045/2016-17 dated 01.03.2021 and quash the same.

For Petitioner : Ms.Krithanjya Ragunathan
for Mr.Adithya Reddy

For Respondent : Mr.Prashanth Kiran
Government Advocate

ORDER

As a preliminary objection, it was submitted by the learned counsel for the Respondent that there are several issues, including the entitlement of Input Tax



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Credit in respect of registration cancelled dealers which involves examining disputed questions of fact and therefore it is only appropriate for the petitioner to avail statutory remedy.

2. The learned counsel for the petitioner would also submit that they may be granted liberty to avail statutory remedy or to file an appeal.

3. Recording the submissions made by the learned counsel on both sides, the writ petition stands disposed of with liberty to the petitioner to file an appeal within a period of 4 weeks from the date of receipt of a copy of this order. If any appeal is filed by the petitioner within the period stipulated the Appellate Authority shall admit the appeal without reference to limitation subject to the petitioner complying with other conditions relating to appeal including pre-deposit and pass orders after granting the petitioner a reasonable opportunity, in accordance with law. No costs. Consequently, the connected miscellaneous petition is closed.

30.10.2023

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

Mka/ Spp



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MOHAMMED SHAFFIQ, J.

Mka / Spp

To:
Assistant Commissioner (ST),
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