



WEB COPY

WP.No.20395 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 06.03.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.20395 of 2020 and
WMP.No.25176 of 2020

Arvind Jain,
Rep. by its Ex-Partner of M/s.Run Plast,
No.5, Diamond Street, NSC Bose Nagar,
Porur, Chennai-600 16.
Communication/Present Address:
No.1/131-B, Balamurugan Koil Street,
Mettukuppam Road, Vanagaram,
Chennai-600 09.

...Petitioner

Vs

The Office of the Assistant Communication (CT)
Ayyappanthangal Assessment Circle,
No.5/44, Valluvar Salai, Ramapuram,
Chennai-600 089.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the Records of the Respondent in TIN Registration No.33581389831/2012-2013 dated 11-12-2019 and quash the same.

For Petitioner : Mr.S.Mahaveer

For Respondent : Ms.Amirta Dinakaran
Government Advocate



ORDER

Heard Mr.S.Mahaveer, learned counsel for the petitioner and Ms.Amirta Dinakaran, learned Government Advocate for the respondent.

2.This writ petition has been instituted on 09.11.2020 challenging an order of assessment dated 11.12.2019 passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') with a delay of nearly a year. The explanation set forth is that pursuant to receipt of the assessment order, the petitioner had written to the authority immediately on 02.01.2020 setting out various grievances in respect to the order itself.

3.There was no response to that letter and the petitioner was awaiting the same. It was only on 11.09.2020 when the respondent initiated coercive action in respect of the tax arrears that the present writ petition was filed.

4.On merits, the dispute raised by the petitioner relates to the alleged misuse of his TIN and CST numbers. According to the petitioner, all particulars in relation to such misuse have been placed before the authority, but have not been taken into account in the passing of the impugned order.

5.Though a police complaint was filed, it was closed on 23.12.2017 as the Inspector of Police, Central Crime Branch-II, EDB-III has expressed the view that the matter does not fall within the purview of the law and order authorities.



6.In light of this narration, I am of the view that the petitioner may be relegated to appeal since the issues turn on an appreciation of facts that would not be appropriate in this writ petition.

7.The views of the department were solicited and the learned Government Advocate, on instructions, would also accede to there being no objection on the part of the department to the petitioner approaching the first appellate authority by way of statutory appeal.

8.Thus, this writ petition is dismissed, though granting liberty to the petitioner to approach the first appellate authority by way of statutory appeal, which shall, if filed within a period of three (3) weeks from date of receipt of copy of this order, be entertained without any objection on limitation, but subject to all other statutory compliances, including pre-deposit. No costs. Connected miscellaneous petition is closed.

06.03.2023

Index : Yes/No

Speaking Order

Neutral Citation:Yes

vs

To

The Office of the Assistant Communication (CT)
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Dr.ANITA SUMANTH, J.

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