



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 23.10.2024

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**
and
THE HONOURABLE **MR. JUSTICE G.ARUL MURUGAN**

Writ Petition No.16347 of 2013
and M.P.No. 2 of 2013

M/s.Amutha Hardwares,
rep. by its Proprietor – D.Gopal,
101, Bazaar Street, Sholinghur,
Vellore District.

.... Petitioner

Vs

The Commercial Tax Officer,
Ranipet Sipcot,
Ranipet.

.... Respondent

PRAYER: PETITION under Article 226 of the Constitution of India praying for issuance of writ of certiorari calling for the records on the files of the respondent in his proceeding in TIN:33064360257/2009-10 dated 09.04.2013, quash the same.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Mr.G.Nanmaran
Special Government Pleader

ORDER

(Order of the Court was made by Dr.ANITA SUMANTH,J.)

Heard Mrs.R.Hemalatha, learned Counsel for the petitioner and
Mr.G.Nanmaran, learned Special Government Pleader for the respondent.



2. In the instant Writ Petition, the challenge is to an assessment order dated 09.04.2013 passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the period 2009-10.

3. Learned counsel for the petitioner does not contest the issue relating to Input Tax Credit under Section 19(11) of the Act bringing to the notice of the Court the judgment of the Hon'ble Supreme Court in *ALD Automotive V. CTO* ((2019) 13 SCC 225).

4. As far as all other issues are concerned including penalty, learned counsel for the petitioner states that the petitioner may be permitted to approach the statutory authority.

5. Learned Special Government Pleader does not contest the request. Hence liberty is granted to the petitioner to approach the statutory authority and if appeal is filed within a period of three (3) weeks from date of receipt of a copy of this order, the same shall be entertained without reference to limitation but subject to compliance of all other statutory conditions including pre-deposit.

6. This Writ Petition is dismissed with liberty. No costs. Connected Miscellaneous Petition is also dismissed.

(A.S.M.,J) (G.A.M.,J)
23.10.2024

Index: Yes/No
Speaking order
Neutral Citation: Yes
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To

1. The Deputy Commercial Tax Officer – I,
Sowcarpet III Assessment Circle,
191, N.S.C.Bose Road, Chennai – 600 001.
2. The Appellate Assistant Commissioner (CT) VII,
IV Floor, Kuralagam Annexe, Chennai – 600 108.
3. Tamil Nadu Sales Tax Appellate Tribunal,
(Additional Bench),
represented by the Secretary
City Civil Court Building,
High Court Complex, Chennai – 600 104.



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W.P.No.163



Dr.ANITA SUMANTH,J.
AND
G.ARUL MURUGAN,J.

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