BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.10007 of 2025
and
W.M.P.(MD)Nos.7448 and 7449 of 2025

M/s.S.K.P.Medicals,
Rep by its Proprietor,
P.Alwin Kumar, S/o.S.K.Ponniah,
213/5, Opp. Christopher Bus Stand,
Nagercoil, Kanyakumari - 629 001. ... Petitioner

-vs-

1.The Deputy Commissioner (ST),
1st Floor, Commercial Taxes Building,
South High Ground Road, Palayamkottai,
Tirunelveli - 627002.

2.The State Tax Officer,
Nagercovil / Rural,
131, Mead Street,
Nagercoil - 629 001. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned order in TIN : 33396123584/2013-14 dated 05.07.2022, passed by the second respondent, quash the same as void and illegal and consequently, directing the second respondent not to impose penalty and interest on the basis of the documents submitted by the petitioner along with material evidences available.

For Petitioner	:	Mr.B.Char Murugan
For Respondents	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent for the year 2013-2014, dated 05.07.2022.

2. The learned counsel for the petitioner submits that the petitioner is engaged in the business of buying and selling medicines through his medical shop. He has received a notice under the Tamil Nadu Value Added Tax (TNVAT) Act for the year 2013-2014 and is challenging the order passed by the second respondent. The petitioner contends that he does not fall under Section 27(3) of the Tamil Nadu Value Added Tax Act, as he has maintained and submitted his accounts properly. Further, the petitioner is not involved in the sale of medical equipment, neither has he made any misstatements and misrepresentations nor committed any fraud in his accounts. Therefore, the impugned order, is liable to be quashed.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the petitioner is having an appeal remedy before the appellate authority under Section 51 of the TNVAT Act. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

4. Recording the submission made by the learned Government Advocate that the petitioner is having an appeal remedy before the appellate authority under Section 51 of the TNVAT Act, this writ petition is disposed of, with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the appeal. In the event, if any appeal is filed within a period of two weeks from the date of receipt of a copy of this order, the same shall be entertained by the appellate authority without reference to the period of limitation and disposed of in accordance with law, within a period of three months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

09.04.2025

NCC : Yes / No
Index : Yes / No
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To:-

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VIVEK KUMAR SINGH, J.

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