

Court refuses to entertain writ if alternate remedy available

The Hon'ble Madras High Court in the case of ***Tvl. Sri Maharaja Industries v. The Assistant Commissioner (ST) (FAC) [W.P Nos. 16075, 16077, 16080 and 16082 of 2023 and W.M.P.Nos.15499, 15500, 15501, 15502, 15506, 15508, 15509 & 15511 of 2023, dated May 24, 2023]*** rejected the writ by stating if the alternate remedy is available the assessee should exercise that before filing writ petition.

Facts:

Tvl. Sri Maharaja Industries, ("**the Petitioner**") filed the writ before the Madras High Court contending that the Revenue department did not follow the principle of natural justice before passing the Orders namely, CST 706116/2008-09, CST 706116/2009-10, CST 706116/2010-11 and CST 706116/2011-12, respectively, dated December 02, 2022 ("**the Impugned Orders**"), did not considered the judgment of Hon'ble Supreme Court cited by the Petitioner and did not grant opportunity of personal hearing.

Issue:

Whether writ can be filed if alternate remedy is available?

Held:

The Hon'ble Madras High Court in ***W.P. No. 16075, 16077, 16080 and 16082 of 2023*** and ***W.M.P.Nos.15499, 15500, 15501, 15502, 15506,15508, 15509 & 15511 of 2023*** held as under:

- Observed that, the Revenue department issued notice and the Petitioner has also submitted reply and thereafter enquiry was completed.
- Noted that, the prayer of the Petitioner does not stand correct as the finding were recorded only after considering the material produced by the Petitioner.

- Further Noted that, even if the petitioner is aggrieved due to any omission committed on the part of the department, there is an effective alternative remedy available to the petitioner to challenge the impugned orders by way of filing appeal before the competent authority.
- Held that, the Petitioner was given sufficient opportunity as per compliance of the principles of natural justice.
- The High Court dismissed the writ petition.

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