IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.04.2015

CORAM

THE HON'BLE MR.JUSTICE SATISH K. AGNIHOTRI
AND
THE HON'BLE MR.JUSTICE M.VENUGOPAL

W.A.No.617 of 2015
and
M.P.No.1 of 2015

M/s.SLC Projects Private Limited,
rep by its Managing Director,
P.Subba Raju
Door No.2/34, Muttu Street,
Perumuchi Village,
Arakkonam-631 006. .. Appellant

Vs.

The Commercial Tax Officer,
Arakkonam Assessment Circle,
First Floor, No.103A,
Pandit Jawaharlal Nehru Street,
Sholingar Road,
Arakkonam-631 008. .. Respondent

This writ appeal is preferred under Clause 15 of the Letters Patent against the order of this court dated 23.03.2015 made in W.P.No.8054 of 2015. Petition filed under Article 226 of the constitution of India to issue a writ of certiorari calling for the records of the respondent in his proceedings in TIN.33164303457/13-14 (Entry Tax) dated 30.01.2015, quash the saem as illegal.

For Appellant : Mr.P.V.Ravikumar

JUDGMENT
(Judgment of the Court was made by SATISH K. AGNIHOTRI, J.)

The instant intra-court appeal arises from the order dated 23.03.2015 passed in W.P.No.8054 of 2015.

2. The writ petition filed by the appellant / writ petitioner was dismissed holding that a statutory appellate remedy is available to the writ petitioner and there is no reason to entertain the writ petition on the ground that no opportunity of hearing was afforded before passing the impugned order.

3. The learned counsel appearing for the appellant / writ petitioner had quoted a portion of the judgment of the Supreme Court in State of H.P. and others Vs. Gujarat Ambuja Cement Ltd and another[1], wherein the Supreme Court has observed as under :

> "It has always been a principle that certiorari will go only where there is no other equally effective and convenient remedy.... "

4. The writ petitioner / appellant has failed to point out any extra-ordinary circumstance, except that the writ petitioner may be required to deposit tax amount before the appellate authority, warranting indulgence by this Court and also that the remedy is not effective or convenient. A statute requires deposit of tax before the appeal is taken into consideration. In the event of the appellant / writ petitioner succeeds, the appellant may make an appropriate request to the appellate authority for adjustment of the same, in accordance with law.

5. With these observations, the writ appeal is dismissed. No costs. Consequently connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vvk

To

The Commercial Tax Officer,
Arakkonam Assessment Circle,
First Floor, No.103A,
Pandit Jawaharlal Nehru Street,
Sholingar Road,
Arakkonam-631 008.

+ 1 cc to Mr.P.V.Ravikumar, Advocate SR.21923

MSM(CO)
EU 08.05.2015

W.A.No.617 of 2015

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