

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 02.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.1575 of 2015

and M.P.No.1 of 2015

Bharat Tiles and Sanitary
Represented by its Proprietrix
S.Sripriya
17, East Sambandam Road
R.S.Puram, Coimbatore.

.. Petitioner

Vs.

The Commercial Tax Officer
RS Puram (East) Circle
Coimbatore.

.. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records on the file of the respondent herein in TIN No.33781943882/2012-13 dated 12.12.2014 and to quash the same and direct the respondent herein to consider the explanation letter dated 07.01.2014 and 16.01.2014 after providing an opportunity of hearing to pass order in accordance with the provisions of the Act.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.A.R.Jayapratap,
Govt.Advocate (T)

O R D E R

The petitioner has come forward with this writ petition seeking for a writ of Certiorarified Mandamus calling for the records on the file of the respondent in TIN No.33781943882/2012-13 dated 12.12.2014 and to quash the same and direct the respondent herein to consider the explanation letter dated 07.01.2014 and 16.01.2014 after providing an opportunity of hearing to pass order in accordance with the provisions of the Act.

2. Today, when the matter was taken up for hearing, the learned counsel for the petitioner submitted that the petitioner is willing to pay 10% of the tax amount mentioned in the impugned order.

However, since admittedly, the petitioner has got an appeal remedy as per the statute and also bearing in mind, the fact that the impugned order is of speaking nature, this writ petition cannot be entertained and it is accordingly dismissed. However, the petitioner is at liberty to move the appellate authority within a period of two weeks from the date of receipt of a copy of this order. On such appeal being filed within the stipulated time, the

same shall be considered without reference to limitation, if any.
No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar

/True Copy/

Sub Asst. Registrar

gms

To

1 The Commercial Tax Officer
RS Puram (East) Circle
Coimbatore.

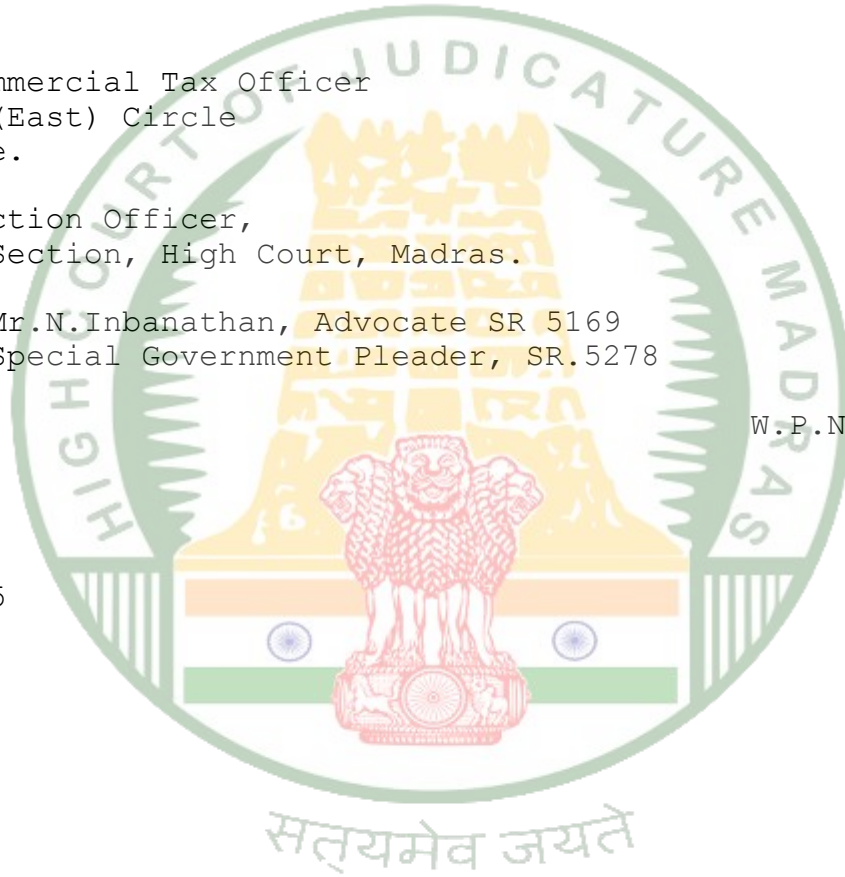
2 The Section Officer,
Criminal Section, High Court, Madras.

+1 CC to Mr.N.Inbanathan, Advocate SR 5169

+1 Cc to Special Government Pleader, SR.5278

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& MP.1/2015

GJ(CO)
PKS
21/02/2015



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