

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.07.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.Nos.19327 to 19333 of 2015

M/s Arul Jothi Traders
rep by its Proprietor Mr.S.Arul Jothi
No.10, Bangaramman Street
Chennai 600 003
.. Petitioner in all the writ
petitions

-vs-

1. The Assistant Commissioner (CT)
Park Town Assessment Circle
No.48/39, Rajaji Salai
Chennai 600 001
2. The Commercial Tax Officer
Group-III, Enforcement (Central)
PAPJM Buildings, Greams Road
Chennai 600 006
... Respondents in all the writ petitions

Petitions under Article 226 of the Constitution of India, praying for the issue of a Writ of Certiorari, to call for the records of the first respondent in TIN 33280400693/2006-07, 2007-08, 2008-09, 2010-11, 2011-12, 2012-13 & 2013-14 respectively, quash the impugned revised orders dated 31.3.2015.

For Petitioner :: Mr.V.Sundareswaran

ORDER

These writ petitions have been filed by M/s Arul Jothi Traders represented by its proprietor Mr.S.Arul Jothi, challenging the impugned orders passed by the Commercial Tax Officer, Park Town Assessment Circle, Chennai in TIN No.33280400693/2006-07, 2007-08, 2008-09, 2010-11, 2011-12, 2012-13 & 2013-14 respectively on various grounds.

2. Mr.V.Sundareswaran, learned counsel for the petitioner submitted that a mere reading of the impugned orders clearly shows that the first respondent has completely misplaced his application of mind, more particularly, when the petitioner has brought to the notice of the respondent that a criminal complaint has been filed for

misuse of the TIN number, as a result, inconsistency has arisen, that has also not been properly considered.

3. But this Court is not inclined to entertain all these contentions, as the petitioner has got a right of appeal against the impugned orders, which is more effective and efficacious. Therefore, without going to the merits, the writ petitions are dismissed. It is for the petitioner to file appeal within a period of two weeks from the date of receipt of a copy of this order. Consequently, M.P.Nos.1 of 2015 are also dismissed. The original impugned orders are returned to the petitioner for filing appeals.

Registry is directed to return the original impugned orders to the petitioner's counsel under due acknowledgment

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

To

1. The Assistant Commissioner (CT)
Park Town Assessment Circle
No.48/39, Rajaji Salai
Chennai 600 001
2. The Commercial Tax Officer
Group-III, Enforcement (Central)
PAPJM Buildings, Greams Road
Chennai 600 006

+1 cc to M/s.V.Sundareswaran, Advocate, SR.32873

+1 cc to Spl.Government Pleader, Sr.33302.

Ppa(co)
krd 16/7

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