IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.10.2015

CORAM

THE HON'BLE MR. JUSTICE N.KIRUBAKARAN

W.P.No.30966 of 2015
and
M.P.No.1 of 2015

Tvl.Ayyappan Agencies,
represented by its Proprietor,
J.Thamilarasan,
5/128, VOC Road,
Asesam, Mannargudi. .. Petitioner

Vs.

The Deputy Commercial Tax Officer (Main)
Mannargudi Assessment Circle,
Mannargudi. .. Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of Certiorari calling for the records of the respondent in his proceedings in TIN 33653863341/2013014 dated 15.06.2015 and quash the same as illegal.

For Petitioner .. Mr.P.R.Kumar
For Respondent .. Mr.S.Kanmani Annamalai,
Additional Government Pleader

ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader, takes notice for the respondent.

2. The petitioner is a dealer in cement and an assessee on the file of the respondent. Though the petitioner has been regularly filing monthly returns and paying the tax to the authorities, by mistake for the assessment year 2013-14, he omitted to report certain purchases in the return, which compelled the respondent to issue notice dated 10.4.2015. Pointing out the purchase omission, reassessment was made and the respondent proposed to assess the total and taxable turnover as Rs.19,83,079/-. The petitioner gave a reply on 10.05.2015 objecting the levy stating that he had sold only to the value of Rs.8,83,700/-. However, without considering the petitioner's objection, which was filed on 10.05.2015, the impugned order has been passed calling upon the petitioner to pay a sum of Rs.4,31,319/-. The said order is being challenged before this Court.

3.Heard Mr.P.R.Kumar, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent, who would submit that there is an appellate remedy available before the Deputy Appellate Commissioner. In view of that, the petitioner is directed to avail the appellate remedy. Time is granted to the petitioner to approach the appellate authority within 10 days from the date of receipt of a copy of this order. It is made clear that 10 days time is granted to the petitioner to approach the appellate authority as stated above and it goes without saying that the appellate authority shall not return the Appeal on limitation.

4. With the above observation, the Writ Petition is disposed of. No costs. The connected Miscellaneous Petition is closed.

asvm

-s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

The Deputy Commercial Tax Officer (Main)
Mannargudi Assessment Circle,
Mannargudi.

+ 1 cc to Spl.Govt.Pleader (T) High Court, Chennai SR 53523

+ 1 cc to Mr.P.R.Kumar, Advocate SR 53346

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