

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 6/11/2015

C O R A M

THE HONOURABLE Mr.JUSTICE T.SIVAGNANAM

W.P.Nos.35995 and 35996 of 2015

a n d

M.P.Nos.1 and 1 of 2015

SIGN-INN-SMART HOTEL

rep. By its Proprietor K.E.Kumar

S/o.K.Elayaperumal

No.55, S.No.111/2 Thandalam Village

Irunkattukottai

Sriperumbudur Taluk

Kancheepuram District.

...Petitioner in both the W.Ps

Vs

The Assistant Commissioner (CT)

Sriperumbudur Assessment Circle

Varadharajapuram

Sriperumbudur Taluk

Kancheepuram District 600 123. ...Respondent in both the W.Ps

Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari to call for the records relating to the proceedings dated 13/2/2015 made in TIN Nos.33631667757/2012-13 passed by the respondent and quash the same.

For petitioner ... M/s.Pitty Parthasarathy

For respondents ... Mr.B.Manokaran Sundaram

Additional Government Pleader

C O M M O N O R D E R

With the consent of both parties, these writ petitions are taken up for final disposal.

2. Heard Mr.Pitty Parthasarathy for the petitioner and Mr.B.Manokaran Sundaram, learned Additional Government Pleader for the respondents.

3. Though several submission on the factual averments have been made by the learned counsel for the petitioner, this Court is not inclined to consider those averments and conditions, since the orders impugned in these writ petitions are appealable orders. Without resorting to the statutory remedy of appeal, the petitioner has straightaway approached this Court. Further, it has to be pointed out that

the impugned orders of assessment were passed during February 2015.

4. In view of the above, these writ petitions are not maintainable and the same are dismissed. Liberty is granted to the petitioner to prefer an appeal against the orders of assessment. No costs. Consequently, the connected Miscellaneous Petitions are closed.

sd/
ASSISTANT REGISTRAR (CS-VI)

/TRUE COPY/

SUB-ASSISTANT REGISTRAR

mvs.

To

The Assistant Commissioner (CT)
Sriperumbudur Assessment Circle
Varadharajapuram
Sriperumbudur Taluk
Kancheepuram District 600 123.

+2 CC to MR.Pitty Parthasarathy Advocate. SR.NO.61634

W.P.Nos.35995 and 35996 of 2015

CO-VS
JD 24/11/2015

सत्यमेव जयते

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