

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 03.07.2015

CORAM :

THE HON'BLE MR. JUSTICE R. SUDHAKAR
AND
THE HON'BLE MS. JUSTICE K.B.K. VASUKI

W.P. No: 29808 of 2012

M/s. Oriental Structural
Engineers (P) Ltd. works contractors
Rep. by its Authorised signator project Director
Mr.N.Mohan,
No: 58/1-E/B.No.1618
Dr. Ambedkar Street
Virudhachalam. Petitioner

-vs-

The Assistant Commissioner (CT)
Virudhachalam. Respondent

Writ petition under Article 226 of the Constitution of India
praying for issuance of a writ of certiorari to call for the records
of the 1st respondent in TIN : 33594423258/2007-08 dated 01.10.2012,
quash the same.

For petitioner :: Mr. V. Sundareswaran
For respondent :: Mr. ANR Jayaprathap
Govt. Advocate (Taxes)

O R D E R

(Order of the Court was made
by R. Sudhakar, J.)

This writ petition is filed by the assessee, challenging an order
of notice of revision of assessment passed by the Assistant
Commissioner (CT).

2. Though several legal issues were raised on a preliminary
objection raised by the Government Advocate (Taxes) that the
petitioner has not pursued the alternate remedy despite a specific
provision for it made in the impugned order itself, we are not
inclined to accept the contention of the writ petitioner to interfere
with the impugned notice for revision of assessment, except giving an
opportunity to the writ petitioner to file its objection to the said
notice.

3. Accordingly, this writ petition stands disposed of with the liberty to the petitioner to file its objections to the impugned notice for revision of assessment and pursue the matter thereafter in accordance with law. Connected miscellaneous petition is closed. There shall be no orders as to the costs.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

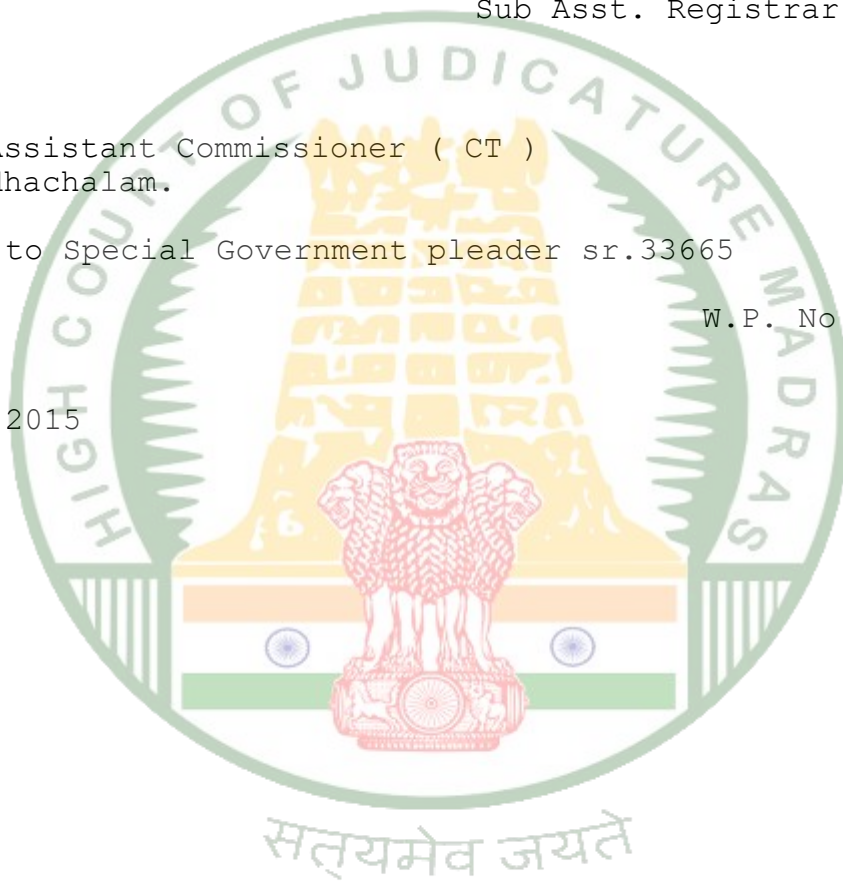
To

The Assistant Commissioner (CT)
Virudhachalam.

+1cc to Special Government pleader sr.33665

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srg 21.08.2015



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