

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.12341 of 2016
and
WMP Nos.10677 and 10678 of 2016

M/s Supreme Electricals and Appliances,
rep by its Proprietor,
No.7/4, North Usman Road,
T. Nagar, Chennai - 600 017 Petitioner

v.
The Commercial Tax Officer,
Pondy Bazaar Assessment Circle,
Greenways Road,
Chennai - 600 028 ... Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records of the respondent and to quash the assessment proceedings in TIN No.33721522062/2011-12 dated 11.06.2015 as incorrect and illegal and to direct the respondent to pass correct assessment order by considering the reply letter filed on 08.07.2015 after providing an opportunity of personal hearing.

For Petitioner : Mr.C. Baktha Siromoni
For Respondent : Mr.S. Kanmani Annamalai
Addl.Govt.Pleader.

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorarified Mandamus to call for the records of the respondent and to quash the assessment proceedings in TIN No.33721522062/2011-12 dated 11.06.2015 and direct the respondent to pass correct assessment order, by considering the reply letter dated 08.07.2015, after providing an opportunity of personal hearing.

2. When the matter is taken up for hearing, Mr.C. Baktha Siromoni, learned counsel appearing for the petitioner submitted that inspite of going into the merits of the matter, liberty may be given to the petitioner to challenge the impugned order dated 11.06.2015 by way of appeal, before the appellate authority.

3. Mr.S. Kanmani Annamalai, learned Additional Government Pleader, taking notice for the respondent, submitted that such a liberty may be granted to the petitioner to file an appeal as against the impugned order.

4. Having regard to the submissions made by the learned counsel on either side and taking into consideration the limited prayer now sought for by the petitioner, without expressing any opinion with regard to the merits of the case, I direct the petitioner to challenge the impugned order dated 11.06.2015 by way of an appeal before the appellate authority. The petitioner is granted two weeks time for filing an appeal before the appellate authority as against the impugned order. With this observation, the writ petition is disposed of. No costs. Consequently, connected Mps are closed.
sr

-s/d-

Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer,
Pondy Bazaar Assessment Circle,
Greenways Road,
Chennai - 600 028

+ 1 cc to M/s.C.BVakthasiornmani, Advocate, SR 21735

+ 1 cc to Govt.Pleader, High Court, Madras SR 21108

sns(co)
prk7/4

W.P.No.12341 of 2016

सत्यमेव जयते

WEB COPY