

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.16236 of 2016 and
W.M.P.No.14025 of 2016

Tvl SRM Engineering Construction
Corporation Pvt Ltd.,
rep by its Accounts Manager K.Muthu
No.2, Veerasamy Street,
West Mambalam, Chennai - 600 033. ... Petitioner

Vs.

The Assistant Commissioner (CT),
Ashok Nagar Assessment Circle,
Chennai - 600 078. ... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records on the file of the respondent in TIN: 33531403972/2014-15 dated 31.12.2015 and to quash the same as illegal.

For Petitioner : Mr.P.R.Kumar

For Respondent : Mr.Manoharan Sundaram,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records on the file of the respondent dated 31.12.2015 and to quash the same.

2.When the matter is taken up for hearing today, the learned counsel appearing for the petitioner submitted that instead of going into the merits of the matter, it would be suffice to grant liberty to the petitioner to challenge the impugned order by way of an appeal before the Appellate Authority.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that such liberty can be given to the petitioner to challenge the impugned order by way of an appeal.

4.In view of the submissions made by the learned counsel on either side, I give liberty to the petitioner to challenge the impugned order dated 31.12.2015 by way of an appeal before the Appellate Authority within a period of two weeks from the date of receipt of a copy of this order. The Appellate Authority is directed to entertain the appeal to be filed by the petitioner without insisting on the question of limitation.

5.With this observation, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Ashok Nagar Assessment Circle,
Chennai - 600 078.

Copy to:

The Section Officer,
Current Section,
High Court, Madras.

+1cc to Mr.P.R.Kumar, Advocate sr.26738

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ks(CO)
srg(03/05/2016)