

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :: 4.7.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.22570 of 2015

JBM Dakshim
No.59 GST Road Pallavaram
Chennai-43.

... petitioner

versus

The Assistant Commissioner(CT)
Chormpet Assessment Circle Chrompet
Chennai-44

... respondent

Writ Petition filed under Art.226 of the Constitution of India praying for a Writ of Certiorari calling for the records in respect of the Notice in TIN No.33610944730/2014-15/A3 dated 19.6.2015 of the respondent and quash the same.

For petitioner ... Mr.Adithya Reddy
For respondents ... Mr.Manokaran Sundaram, A.G.P.

O R D E R

Heard Thiru.Adithya Reddy, learned counsel for the petitioner and Thiru.Manokaran Sundaram, Additional Government Pleader, for the respondent.

2. With the consent of either side, the Writ Petition is taken up for disposal.

3. This Writ Petition has been filed challenging the proceedings of the respondent dated 19.6.2015, calling upon the petitioner to pay interest, on the ground that tax has been paid belatedly. Though several contentions have been raised by the learned counsel for the petitioner, in my view, these need not be gone into at this stage, since the petitioner has an efficacious and effective alternate remedy of filing revision before the revisional authority.

4. In the light of the above, the Writ Petition is disposed of by granting liberty to the petitioner to file a revision before the revisional authority and if such revision is filed within a period of thirty days from the date of receipt of a copy of this order, the revisional authority shall entertain the same, without reference to limitation. There is no order as to costs. Consequently, M.P.No.1/2015 is closed.

5. The Registry is directed to return the original of the impugned order to the petitioner.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

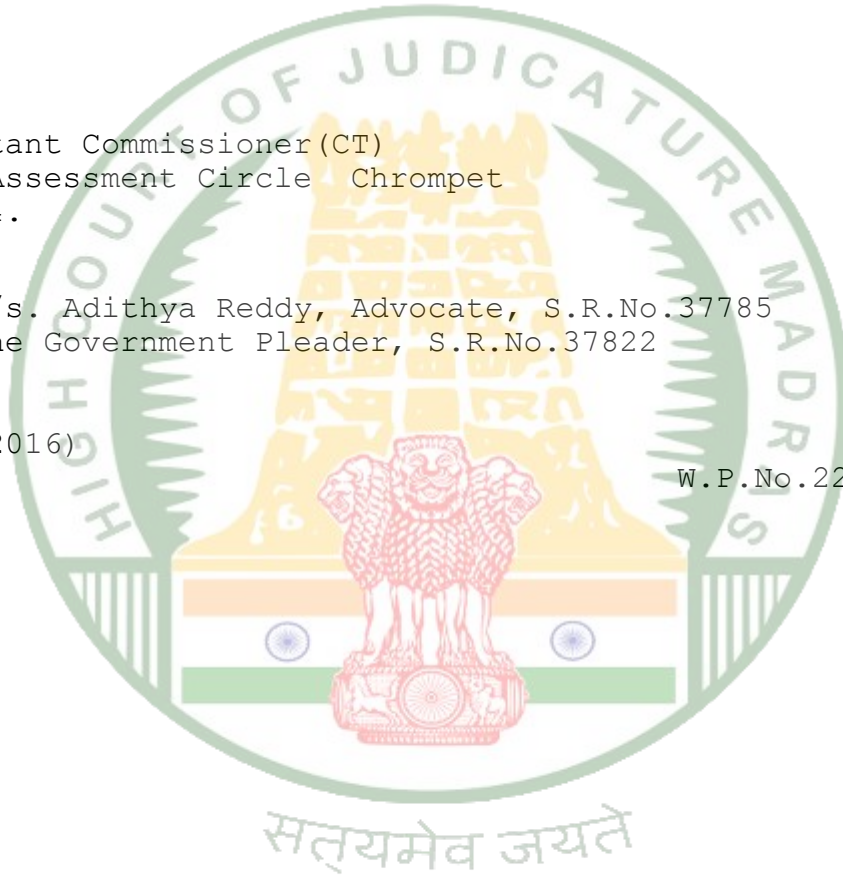
tar
To

The Assistant Commissioner(CT)
Chormpet Assessment Circle Chrompet
Chennai-44.

+1cc to M/s. Adithya Reddy, Advocate, S.R.No.37785
+1cc to the Government Pleader, S.R.No.37822

SNS (CO)
EU (25/07/2016)

W.P.No.22570 of 2015



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