IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :: 16.6.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.27725 of 2015

Tvl.Grabmore Internet Pvt.Ltd
Rep by its Director G.Sathish Das No.294
Purasawalkam High Road Kellys
Chennai 10 ... petitioner

versus

The Commercial Tax Officer
Aynavaram Assessment Circle Taylors Road
Chennai 10 ... respondent

Writ Petition filed under Art.226 of the Constitution of India praying for a Writ of Certiorari calling for the records on the files of the respondent proceedings in TIN/33581003480/2014-15 dated 3.8.2015 and quash the same being illegal invalid without authority of law and violated the principles of natural justice and also law laid down by this Honourable Court.

For petitioner ... Mr.D.Vijayakumar

For respondents ... Mr.Manokaran Sundaram, A.G.P.

O R D E R

Heard Thiru.D.Vijayakumar, learned counsel for the petitioner and Thiru.Monokaran Sundaram, Additional Government Pleader for the respondent.

2. By consent of both sides, the Writ Petition is taken up for disposal.

3. The petitioner in this Writ Petition has challenged the order of assessment dated 3.8.2015, for the year 2014-15. At the first instance, a notice was issued to the petitioner on 5.3.2015, stating that they have not filed returns and the authority proposed the assess the petitioner provisionally for the year 2014-15. Thereafter, a revised notice was issued, reiterating the proposal, apart from proposing to levy penalty. After the notice was issued, the petitioner appears to have filed the returns. They submitted an objection on 6.7.2015 stating that the sales turnover is more than what has been proposed in the revised notice dated 24.6.2015. The authority considered the objection and rejected the same. Hence

the petitioner has come forward with this Writ Petition.

4. Considering the factual matrix and taking note of the dispute which is involved in this Writ Petition, this is a fit case where the petitioner should avail the alternate remedy and the disputed questions raised by the petitioner cannot be agitated in the Writ Petition. Accordingly, the Writ Petition is dismissed as not maintainable. However, the petitioner is at liberty to file an appeal before the Appellate Authority and if the appeal is filed within a period of thirty days from the date of receipt of a copy of this order, the Appellate Authority shall not reject the same on the ground of limitation.

5. In the result, the Writ Petition is dismissed. No costs. Consequently, M.P.No.1/2015 is also dismissed.

Sd/-
Assistant Registrar(CS-VII)

//True Copy//

Sub Assistant Registrar

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To
The Commercial Tax Officer,
Aynavaram Assessment Circle Taylors Road
Chennai 10

1 cc to Mr.D.Vijayakumar, Advocate, sr.33087

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kra 11.07.2016