

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.8.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.6765 of 2012 & MP.No.2 of 2012

M/s.Nawab C.Abdul Hakim
Educational Trust, rep.by its
Secretary C.Abdul Malick ...Petitioner

Vs

- 1.The Commissioner, Corporation
of Chennai, Chennai-3.
- 2.The Assistant Revenue Officer,
Zone VI, Corporation of Chennai,
Chennai-5. ...Respondents

PETITION under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari to call for the
records of the second respondent dated 19.11.2010 in
M/06/085/10-11/0027 and quash the same.

For Petitioner :Mr.K.Mahendran for
M/s.Mc Gan Law Firm

For Respondents :Mr.G.Anantha Rangan

सत्यमेव जयते
ORDER

Heard both.

2. The petitioner has filed this writ petition challenging
the final assessment order passed by the second respondent.

3. As against the final assessment order, instead of filing
an appeal, the petitioner filed a representation before the
second respondent. After the assessment has attained finality,
the second respondent has no jurisdiction to revise the
assessment.

4. In the light of the above, the writ petition is disposed of with a direction to the petitioner to file an appeal before the Taxation Appeal Tribunal and if such an appeal is filed within a period of 30 days from the date of receipt of a copy of this order, the Taxation Appeal Tribunal shall not reject the appeal on the ground of limitation. Till then, no coercive steps shall be initiated against the petitioner. No costs. Consequently, the above MP is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

To

1.The Commissioner,
Corporation of Chennai,
Chennai-3.

2.The Assistant Revenue Officer,
Zone VI,
Corporation of Chennai,
Chennai-5.

+1cc to Mr.G.Anantharangan, Advocate SR.45017

+1cc to M/S.R.Arunmozhi, Advocate Sr.45154

+1cc to M/s.Mc Gan Law Firm, Advocate Sr.44799 [22/11/2016]

सत्यमेव जयते

WP.No.6765 of 2012
and MP.No.2 of 2012

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