

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 01.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.22679 & 22680 of 2016 &

WMP Nos.19389 to 19392 of 2016

Sri Balaji Finance
rep. by its Proprietor - K.G.Raja
.. Petitioner in both W.Ps.
Vs

The Assistant Commissioner [CT][FAC]
Trichy Road Circle
Coimbatore, Coimbatore District.
.. Respondent in both W.Ps.

Common Prayer The Writ Petitions are filed under Article 226 of the Constitution of India, seeking for Writ of Certiorari to call for the records on the file of the respondent in its impugned proceedings made in TIN No.33051885259/2012-13 & TIN No.33051885259/ 2013-14 both dated 30.12.2014 and quash the same as illegal and against the provisions of the Act.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Mr.S.Manokaran Sundaram
Additional Government Pleader

C O M M O M O R D E R

Heard Mrs.R.Hemalatha, learned Counsel appearing for the petitioner and Mr.S.Manokaran Sundaram, learned counsel appearing on behalf of the respondent and with the consent of learned counsel appearing on either side, these writ petitions are taken up for final disposal.

2.The petitioner has filed these Writ Petitions challenging the assessment orders dated 30.12.2014.

3.There is no explanation as to why the petitioner did not avail the statutory remedies available under the Act, within the time permitted. At this juncture, this Court cannot entertain the Writ Petitions against the impugned orders.

4. Accordingly, the Writ Petitions are dismissed. However, dismissal of these Writ Petitions will not prejudice the right of the petitioner to avail the other remedies available under the Act. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

To

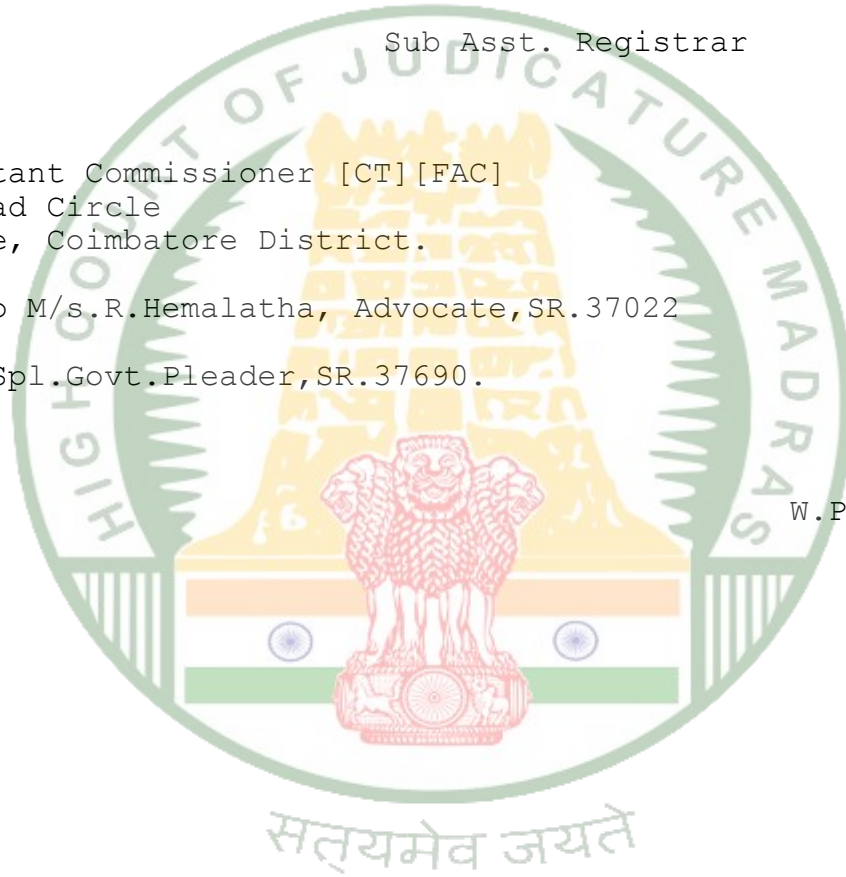
The Assistant Commissioner [CT][FAC]
Trichy Road Circle
Coimbatore, Coimbatore District.

+2 cc's to M/s.R.Hemalatha, Advocate,SR.37022

+1 cc to Spl.Govt.Pleader,SR.37690.

mpi(co)
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W.P.Nos. 22679 &
22680 of 2016



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