

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.9188 of 2016
and W.M.P.No.8194 of 2016

M/s.Ensons Electronics
rep by its Partner,
No.11, Ritchie Street,
Chintadripet, Chennai - 600 002.

... Petitioner

Vs.

The Assistant Commissioner,
Chintadripet Assessment Circle,
Chennai - 600 006.

... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent and to quash the assessment proceedings in TIN No.33860583316/2013-14 dated 27.10.2015 as illegal and direct the respondent to pass fresh orders after verification of accounts by adopting the correct rate of tax as per TNVAT Act.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader (Tax)

सत्यमेव जयते
O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus to call for the records of the respondent and to quash the assessment proceedings in TIN No.33860583316/2013-14 dated 27.10.2015 and direct the respondent to pass fresh orders after verification of accounts by adopting the correct rate of tax as per TNVAT Act.

2.When the matter is taken up for hearing, the learned counsel appearing for the petitioner submitted that the petitioner may be permitted to file an appeal before the Appellate Authority challenging the impugned order dated 27.10.2015 within the stipulated time.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) appearing for the respondent submitted that the petitioner can be given an opportunity to challenge the impugned order by way of an appeal before the Appellate Authority.

4.Having regard to the submissions made by the learned counsel on either side, taking into consideration the limited prayer sought for in the Writ Petition, without expressing any opinion with regard to the merits of the case, I give liberty to the petitioner to challenge the impugned order dated 27.10.2015 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 within the stipulated time mentioned in this order without insisting on the question of limitation.

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

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

va
To

The Assistant Commissioner,
Chintadripet Assessment Circle,
Chennai - 600 006.

+1 cc to Mr.C.Bakthasiromani Advocate vide sr.15851/16
+1 cc to Mr.Special Government Pleader vide sr.15987/16

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