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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.06.2016

CORAM:

THE HONOURABLE Mr.JUSTICE T.RAJA

W.P.(MD)No.10167 of 2016

and

W.M.P.(MD)No.7943 of 2016

Chakra Motors,
Rep.by its Proprietor
B.S.Venkatesan
No.58, West Car Street,
Dindigul - 1.

... Petitioner

Vs.

The Assistant Commissioner (CT)-III,
Dindigul.

... Respondent

Prayer: The petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent herein in TIN No.33985 241966/2013 - 14, dated 15.04.2016 as confirmed by the proceedings in TIN No.33985241966/2013 - 14, dated 03.05.2016 and quash the same.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.R.Karthikeyan, AGP

O R D E R

M/s.Chakra Motors, represented by its Proprietor B.S.Venkatesan, has filed this Writ petition, challenging two impugned orders dated 15.04.2016 and 03.05.2016, raising the ground of jurisdiction that whether Assistant Commissioner (CT)-III, Dindigul can invoke Section 22(4) of the Act, after the prescribed period for the deemed assessment is completed as provided under Section 22(2) and 22(5) of the Act.

2.But this Court is not inclined to entertain the Writ petition solely on the ground that the petitioner suffered the first order of assessment dated 15.04.2015 passed by the Assistant Commissioner and as against which, the petitioner has got a right to file an appeal before the Appellate Deputy Commissioner (CT), within 30 days from the date of receipt of a copy of the order. However, the petitioner has moved an application, seeking rectification and the rectification was also considered by another proceedings dated 03.05.2016. In that view of the matter, this Court is not inclined to entertain the Writ petition as the petitioner has got a right to file an appeal.



3. Accordingly, the Writ petition is dismissed. The petitioner is at liberty to file an appeal within a period of two weeks from the date of receipt of a copy of this order. No costs. Consequently, connected W.M.P. is closed.

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Sd/-

Assistant Registrar(T&P)

/True copy/

Sub Assistant Registrar

To
The Assistant Commissioner (CT)-III,
Dindigul.

+1cc to M/s.N.Inbarajan, Advocate SR.NO.28990/16
+1cc to special Government Pleader SR.NO.29436/16

Copy to: The Section Officer,
ER Section,
Madurai Bench of Madras High court, Madurai

sm:GSV-PM:SAR III:10.06.2016:2P/5C

W.P. (MD) No.10167 of 2016
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