



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.06.2016

CORAM

THE HONOURABLE **MR. JUSTICE T. RAJA**

W.P(MD) .No.10407 of 2016

and

W.M.P. (MD) .Nos.8121 and 8122 of 2016

M.Mohamed Hussian

... Petitioner

Vs.

The Assistant Commissioner (CT),
Woriyur Assessment Circle,
Tiruchirappalli,
Tiruchirappalli District.

... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India for the issuance of a Writ of Certiorari calling for the records on the file of the respondent in its impugned proceedings made in TIN:33683445109/2014-15 dated 30.06.2015, quash the same.

For petitioner : Mr.R.Hemalatha

For respondent : Mrs.R.Karthikeyan

Additional Government Pleader

ORDER

The petitioner's Firm, having suffered the final assessment order, dated 30.06.2015, passed by the Assistant Commissioner (CT), Woriyur Assessment Circle, Tiruchirappalli, Tiruchirappalli District, for the assessment year 2014-2015, challenges the same on two grounds.

2. Firstly, by the time Notice was issued by the respondent on 07.05.2015, calling upon the petitioner-Firm to file their reply, the Firm itself was closed, as a result, they were unable to respond to the Notice. Secondly, due to the same reason, viz, closure of the Firm, the impugned final assessment order passed on 30.06.2015 could not be challenged by way of filing an appeal within 30 days from the date of passing the pre-assessment order. On that score, the petitioner seeks indulgence of this



3. Mr.R.Karthikeyan, learned Additional Government Pleader, takes notice for the respondent.

4. Heard both sides.

5. Both the grounds taken by the petitioner do not merit consideration for the following reasons. Firstly, the petitioner-Firm is a registered dealer on the file of the respondent. Initially, the respondent had issued a Notice on 31.10.2014, to which, the petitioner sought time till 19.11.2014. Subsequently, another pre-assessment notice was issued on 30.06.2015. For the best reasons known to them, after taking time even for the Notice issued on 31.10.2014, the petitioner-Firm did not choose to file their objections. Secondly, 30 days' time for appeal given by the respondent was also not availed of by the petitioner-Firm. Since the petitioner was not serious enough to send the reply by availing the opportunity, ultimately, the respondent confirmed the proposal. Therefore, this Court is not inclined to entertain the Writ Petition.

4. Consequently, the Writ Petition stands dismissed *in limine*. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS-II)

/True copy/

Sub Assistant Registrar

To

The Assistant Commissioner (CT), Woriyur Assessment Circle,
Tiruchirappalli, Tiruchirappalli District.

+1 cc to M/s.R.Hemalatha, Advocate in SR.No.30861

+1 cc to The Special Government Pleader in SR.No. 30515

ssm

CSL/ARK-PV/23.06.2016 : 2p/4c

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