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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.06.2016

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THE HONOURABLE MR.JUSTICE T.RAJA

W.P (MD) .Nos.10411 and 10412 of 2016

and

W.M.P. (MD) .Nos.8127 to 8130 of 2016

M/s.U Y Look,
rep.by its Proprietor-N.Sentilkumar,
No.9/32-A, Renga Nagar,
K.Santhanur Road,
Trichy-620 021,
Trichy District. ... Petitioner in both Wps

Vs.

Assistant Commissioner (CT),
Srirangam Assessment Circle,
Srirangam,
Trichy-620 006,
Trichy District. ... Respondent in both WPs

W.P. (MD) .Nos.10411 and 10412 of 2016:- Writ Petitions 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:33103465313/2013-14 and 2014-2015 dated 17.03.2016 and 18.03.2016 quash the same as illegal and contrary to the scheme of the Act.

For petitioner : Ms.R.Hema Latha
For respondent : Mr.R.Karthikeyan
Additional Government Pleader

ORDER

M/s.U.Y.Look, represented by its Proprietor-N.Senthilkumar, challenges the impugned assessment orders passed by the Assistant Commissioner (CT), Srirangam Assessment Circle, Srirangam, Trichy, in these Writ Petitions.



2. It is the case of the petitioner that the petitioner's clerk who received the Notice in their Office, did not bring it to their knowledge, as a result, objections could not be filed by the petitioner-Firm in time.

3. It is not known as to how the petitioner can take up this unbelievable stand, when Notices dated, 02.12.2015 and 29.01.2016, were issued to the petitioner-Firm and after receipt of the same by the Office Clerk, the same were not given to the proprietor. It is an admitted case that even after the respondents have provided two opportunities, the petitioner-Firm failed to avail of the same. As a result, finding that the petitioner-Firm has failed to reply to the afore-mentioned notices, the respondent has confirmed the proposal. Therefore, I do not find any error in the impugned proceedings. Therefore, this Court is not inclined to entertain the Writ Petitions.

4. Consequently, both the Writ Petitions stand dismissed in limine. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS I)

/True copy/

Sub Assistant Registrar

To
Assistant Commissioner (CT),
Srirangam Assessment Circle,
Srirangam,
Trichy-620 006,
Trichy District.

+1cc to the special Government Pleader SR.No.30517

+1cc to M/s.R.Hemalatha, Advocate SR.No.30860

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W.P(MD).Nos.10411 and 10412 of 2016

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