BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.08.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.(MD)No.14970 of 2016
and
W.M.P(MD)No.11033 of 2016

V.Kumaran
... Petitioner

Vs.

1.State of Tamil Nadu
rep. by its Secretary to Government,
Department of Commercial Taxes,
Chennai - 600 009.

2.The Assistant Commissioner,
Commercial Tax,
Sri Rangam Assessment Circle,
Trichy - 6.
... Respondents

Prayer: Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records pertaining to the impugned proceeding in TIN 33753464034/2015-16 dated 27.06.2016 on the file of the 2nd respondent and quash the same as unconstitutional.

For Petitioner : Mr.J.Sivaram

For Respondents : Mr.R.Karthikeyan, AGP

ORDER

The petitioner/Mr.V.Kumaran has challenged the impugned order of assessment at the hands of the Assistance Commissioner (CT), Sri Rangam Assessment Circle, Trichy, in TIN-33753464034/2015-16 dated 27.06.2016, which is appealable before the Joint Commissioner (CT), Trichy Division.

2. Without preferring any appeal against the final assessment, the petitioner has come to this Court taking a ground that the impugned order is in violation of Article 269 and 285 of the Constitution of India. These grounds can be availed by the petitioner by preferring an appeal against this order before the Joint Commissioner (CT). Therefore, this Court sitting under

Article 226 of the Constitution of India cannot entertain this writ petition. Accordingly, this writ petition is dismissed. However, liberty is given to the petitioner to work out his remedy in the manner known to law. No costs. Consequently, connected miscellaneous petition is also dismissed.

Sd/-
Assistant Registrar (P&A)

/True Copy/

Sub Assistant Registrar

skn

To

1.The Secretary to Government,
Department of Commercial Taxes,
Chennai - 600 009.

2.The Assistant Commissioner,
Commercial Tax,
Sri Rangam Assessment Circle,
Trichy - 6.

+1CC to Spl.Government Pleader Sr.No.45365

CSL/GSV/PM/3.11.16-2p-5C

W.P.(MD)No.14970 of 2016
and
W.M.P(MD)No.11033 of 2016
16.08.2016