



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 26.08.2016

C O R A M

WEB COPY

THE HONOURABLE MR. JUSTICE T. RAJA

W.P(MD)No.15932 of 2016
and
W.M.P(MD)No.11668 of 2016

Tvl.G.Selvakumar and Brothers,
Rep. By its Partner,
G.Vadamalai Rajan

.. Petitioner

Vs.

1. The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2. The Assistant Commissioner (CT) - III,
Dindigul III Assessment Circle,
Commercial Taxes Buildings,
Sub-Collector's Office Road,
Dindigul - 624 001.

.. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for records pertaining to the impugned proceedings of the second respondent in TIN No.33155240240/2014-15, dated 30.06.2016 and quash the same.

For Petitioner : Mr.B.Rooban
For Respondents : Mr.R.Karthikeyan
Additional Government Pleader

ORDER

The petitioner seeks for the issuance of a Writ of Certiorari, calling for records pertaining to the impugned proceedings of the second respondent in TIN No.33155240240/2014-15, dated 30.06.2016 and to quash the same.

2. Heard the learned counsel appearing for the petitioner and Mr.R.Karthikeyan, learned Additional Government Pleader, who has taken notice for the respondents.



3. The petitioner has come up with the present Writ Petition, challenging the correctness of the impugned order passed by the Assistant Commissioner (CT) - III, Dindigul III Assessment Circle, Commercial Taxes Buildings, Sub-Collector's Office Road, Dindigul, the second respondent herein in TIN No.33155240240/2014-15, dated 30.06.2016, which is appealable before the Appellate Commissioner within 30 days from the date of receipt of this order. Therefore, this Court is not inclined to entertain the Writ Petition. Accordingly, this Writ Petition is dismissed with liberty to the petitioner to appear before the statutory appellate authority, as an appeal remedy is available. Therefore, the petitioner is at liberty to work out his remedy in the manner known to law. No costs. Consequently, connected Miscellaneous Petition is also closed.

Sd/-
Assistant Registrar (W)

/True Copy/

Sub Assistant Registrar

To

1. The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2. The Assistant Commissioner (CT) - III,
Dindigul III Assessment Circle,
Commercial Taxes Buildings,
Sub-Collector's Office Road,
Dindigul - 624 001.

+ 1 CC TO MR.B.ROOBAN, ADVOCATE IN SR No. 47511
+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No. 47709

PS
TE/PV : 09/09/2016 : 2P/5C

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