

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:06.04.2017

CORAM

THE HONOURABLE MR.JUSTICE RAVICHANDRABAABU

W.P.No.8107 of 2017
and W.M.P.No.8882 of 2017

Kannammal Dyeing
Represented by its Proprietrix,
S.Thamaraiselvi,
No.2, Azhagiri Nagar,
NRK Puram Main Road,
Tiruppur - 641 607. Petitioner

vs.

The Assistant Commissioner (CT) (FAC),
Kongunar Circle, Tiruppur ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari or any other appropriate writ, order or direction in the nature of a writ order or direction, calling for the records on the files of the respondent herein TIN 33672444511/2014-2015 dated 04.05.2016 and quash the same.

For Petitioner : Mr.N.Inbarajan

For Respondents : Mr.K.Venkatesh,
Government Advocate.

O R D E R

Mr.K.Venkatesh, learned Government Advocate, takes notice for the respondent and by consent of the parties, the writ petition itself is taken up for final disposal.

2. This Writ petition is filed challenging the order of assessment dated 04.05.2016. It is seen that the Assessing Officer has passed the impugned order of assessment after issuing notice dated 18.03.2016 and considering the objection filed by the petitioner dated 04.04.2016, the impugned order was passed as early as on 04.05.2016.

3. Certainly, the petitioner is having an appeal remedy before the Appellate Authority. The points raised in this writ petition involving the factual aspects of the matter, which have to be gone into and decided by the Appellate Authority. Therefore, I find that the present writ petition cannot be entertained, as it is for the petitioner to work out their remedy before the Appellate Authority.

3. Considering the fact that the impugned order was passed on 04.05.2016 and the appeal time had expired by this time, this writ petition is disposed of, by granting liberty to the petitioner to file an appeal before the Appellate Authority within a period of two weeks from the date of receipt of a copy of this order. If any such appeal is filed, it is for the concerned authority to consider the same on its own merits and in accordance with law and pass orders thereon within a period of four weeks thereafter, without reference to the period of limitation. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

vsi

To

The Assistant Commissioner (CT) (FAC),
Kongunar Circle, Tiruppur.

+1cc to Special Government Pleader(Taxes), SR.No.20852
+1cc to M/s.N.Inbarajan, Advocate SR.No.20552

W.P.No.8107 of 2017

NR(CO)
GN(19/04/2017)

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