

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.04.2017

CORAM

THE HONOURABLE MR.JUSTICE RAVICHANDRABAABU

W.P.No.8108 of 2017
and
W.M.P.No.8883 of 2017

Tvl.Andavar Steels,
Represented by its Partner,
R.Muthukrishnan,
24,Naduvar East Street,
Nagapattinam 611 001.

... Petitioner

Vs.

The Commercial Tax Officer,
Nagapattinam Assessment Circle,
Nagapattinam.

... 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, calling for the records of the respondent in his proceedings in TIN/33343901002/2015-16 dated 17/10/2016 and quash the same as illegal.

For Petitioner : Mr.P.R.Kumar

For Respondents : Mr.K.Venkatesh,
Government Advocate

सत्यमेव जयते
O R D E R

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

2. The petitioner is aggrieved against the order of assessment dated 17.10.2016. A perusal of impugned order would show that the same was passed after issuing notice to the petitioner and considering the objection raised by them. Since the points raised in this writ petition involves appraisal of factual aspects of the matter, I am of the view that the petitioner can approach the Appellate Authority and file a regular statutory appeal as provided under the relevant statute.

Therefore, I find that the present writ petition is not entertainable. Accordingly, 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, the Appellate Authority shall consider and decide the same on its own merits and in accordance with law 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 III)

//True Copy//

Sub Assistant Registrar

vsi

To

The Commercial Tax Officer,
Nagapattinam Assessment Circle,
Nagapattinam.

+1cc to Mr.P.R.Kumar, Advocate, S.R.No.20513

+1cc to the Special Government Pleader(T), S.R.No.20855

W.P.No.8108 of 2017

PPA(CO)
CA(13/04/2017)

सत्यमेव जयते

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