IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.9115 of 2017
and
W.M.P.Nos.10044 & 10045 of 2017

M/s.Lakshmi Traders
Rep. By its Proprietor - P.Lakshmi
No.206, Gandhi Road, Arni,
Tiruvannamalai District. ...Petitioner

Vs.

The Commercial Tax Offcier
Arni,
Tiruvannamalai District. ...Respondent

Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records on the files of the respondent in his impugned proceedings made in TIN No.33784563367/2012-13 dated 24.11.2016 quash the same as illegal and arbitrary.

For Petitioner :Mr.S.Rajasekar
For Respondent :Mr.S.Kanmani Annamalai
Additional Government Pleader (Tax)

O R D E R

The petitioner is aggrieved against the order of assessment dated 24.11.2016.

2. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader (Tax) appearing for the respondent.

3. The main grievance of the petitioner before this Court is that the impugned order of assessment passed by the respondent, based on web report cannot be sustained, as the respondent did not follow the procedures of cross verification of the details from the dealers.

4. A perusal of the impugned order would show that the petitioner was issued with the notice of proposal on 31.08.2016 and however, they have not chosen to file their objections to the said notice. After an order of assessment is passed, the petitioner raised all the objections and filed this writ petition. I do not think that this Court can entertain this writ petition, for considering all the points raised by the petitioner in the absence of any such objections raised by them before the Assessing Officer, in pursuant to the receipt of the notice of proposal. Therefore, the petitioner can file an appeal before the Appellate Authority raising all the contentions, touching the facts as well as the law, since such authority is the fact finding authority as well.

5. Accordingly, this writ petition is disposed of, with 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 appeal is filed, the Appellate Authority shall consider the same and decide on its own merits and in accordance with law, without reference to the question of limitation. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

mk

To
The Commercial Tax Offcier
Arni,
Tiruvannamalai District.

+1cc to Mr.Hemalatha, Advocate, S.R.No.23164
+1cc to the Government Pleader, S.R.No.23106



W.P.No.9115 of 2017

SJ(CO)
RS(02/05/2017)