

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 25.04.2017
CORAM

THE HONOURABLE Mr. JUSTICE K. RAVICHANDRABAABU

W.P.No. 10341 of 2017
and
W.M.P.Nos. 11269 & 11270 of 2017

S. Thajudeen,
Thaj Cut Piece Centre,
No.8/2A, Kannappa Layout,
Villupuram - 605 602,
Villupuram District.Petitioner

Versus

Assistant Commissioner (CT),
Villupuram II Circle,
Villupuram,
Villupuram District.Respondent

Prayer :

Writ Petition filed under Article 226 of the Constitution of India, seeking for issuance of a Writ of Certiorari to call for the records on the file of the Respondent in its impugned proceedings made in TIN No. 33614702025/2014-15 dated 15.07.2015 quash the same.

For Petitioner : Mrs. R. Hemalatha

For Respondent : Mr. K. Venkatesh,
Government Advocate

ORDER

The petitioner is aggrieved against the order of assessment dated 15.07.2017.

2. Heard the learned counsel for the petitioner and Mr.K.Venkatesh, the learned Government Advocate, who takes notice for the respondent.

3. Though the writ petitioner has raised some grounds on merits and contended that this Court can entertain the writ petition, I am not inclined to entertain the same on the sole

ground that the petitioner has not filed their reply to the notice of proposal dated 15.06.2015. Therefore, the petitioner cannot canvass the correctness or otherwise of the order of assessment before this Court without submitting their reply to the notice of proposal. Hence, it is for the petitioner to approach the next fact finding authority, namely, the First Appellate Authority to consider the matter by filing appropriate appeal. 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, it is for the Appellate Authority to consider the same on its own merits and in accordance with law, without reference to the period of limitation. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vsi

To

The Assistant Commissioner (CT),
Villupuram II Circle,
Villupuram,
Villupuram District.

+1cc to Mrs.Hemalatha, Advocate, S.R.No.25566
+1cc to the Government Pleader, S.R.No.25038

W.P.No. 10341 of 2017

PA (CO)
RS (09/05/2017)

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