

In the High Court of Judicature at Madras

Dated: 22.02.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.4403 to 4407 of 2017
and WMP Nos.4610 to 4614 of 2017

Tvl. Breeze Hotel Ltd.,
represented by its Authorized Representative
Mr.S.K.Kumar

..... Petitioner in the above W.Ps

Vs

1. The Assistant Commissioner (CT),
Kilpauk Assessment Circle,
Chennai - 600 010.
2. The Sub Registrar,
(District Registrar Cadre),
Purasawalkam, Chennai - 600 007.

..... Respondents in the above W.Ps

PETITIONS filed under Article 226 of the Constitution of India praying for the issuance of writ of certiorarified mandamus calling for the records on the files of the 1st respondent herein in TIN No.33941121428/2007-08,2008-09,2009-10,2010-11 & 2011-12, dated 11.07.2014 certified copy served on 03.02.2017 and quash the same, and direct the 2nd respondent to delete the encumbrance on property in Survey No.3123/1 created on 02.06.2016 and survey No.3123/1A9 created on 03.06.2016 in Document No.21/2016.

For Petitioner : Mr.R.Sivaraman
For Respondents : Mr.K.Venkatesh, G.A.

O R D E R

1. These are Writ Petitions pertaining to Assessment years (A.Ys) 2007-08 to 2011-12.

2. By virtue of these Writ Petitions, challenge is laid to five (5) separate orders of even date, i.e., 11.07.2014.

3. After some arguments, counsel for the petitioner says that the petitioner/assessee would want to assail the impugned orders, by taking recourse to a statutory remedy, except for the fact that limitation may come in its way.

3.1. In this behalf, counsel for the petitioner says that, the impugned assessment orders were served on the petitioner/assessee, only on 03.02.2017, that too, on account of the directions issued by this Court vide order dated 07.11.2016, passed in W.P.Nos.38674 and 38675 of 2016.

4. According to me, if, the petitioner/assessee is able to demonstrate, that the impugned assessment orders were, in fact, served only on 03.02.2017, as contended before me, the concerned authority, should be able to consider the limitation from that date and not from the date when the impugned orders were passed.

5. The Writ Petition is dismissed as withdrawn with liberty as prayed for. Consequently, the connected Miscellaneous Petitions are closed. However, there shall be no order as to costs.

s/d-
Assistant Registrar (CS-II)

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Sub-Assistant Registrar

To

1. The Assistant Commissioner (CT),
Kilpauk Assessment Circle,
Chennai - 600 010.

2. The Sub Registrar,
(District Registrar Cadre),
Purasawalkam, Chennai - 600 007.

+5 Ccs to Mr. R. Sivaraman, Advocate sr 11528(23/02/2017)

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SAI (CO)
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