

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.04.2017

Coram

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.6445 of 2017
and
W.M.P.No.6955 of 2017

Tvl. Arul Medicals,
Rep by its proprietor Mr. K.Arul,
89, Main Road,
Ulundurpet. 606 107.
Villupuram. District.Petitioner

Vs.

The Deputy Commercial Tax Officer,
Tirukoilur Assessment Circle,
Tirukoilur.
Villupuram. District.Respondents

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for the records on the files of the respndent proceedings in TIN/33084761438/2012-13 dated 01.07.2016 and quash the same being violated the principles of natural justice, illegal, invalid and against the law and also law laid down by this Honourable Court.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.S.Kanmani Annamalai
Addl.Govt.Pleader.

O R D E R

This writ petition is filed challenging the order of the Assessing Authority in respect of assessment year 2012-2013.

2. Heard the learned counsel for the petitioner and the learned counsel appearing for the respondent.

3. It is seen that the petitioner is aggrieved against the order of the Assessing Authority in respect of assessment order 2012-2013. The petitioner has not filed any appeal against the order of assessment before the statutory Appellate Authority.

4. It is stated by the learned counsel appearing for the petitioner that the Assessing Authority has passed the assessment order based on Web Report.

5. Considering the facts and circumstances, this Court is of the view that the petitioner has to challenge the order of assessment by filing an appeal before the statutory Appellate Authority. Accordingly, this Writ Petition is disposed of with liberty to the petitioner to file an appeal against the order of assessment 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 the appeal on its own merits and in accordance with law after giving due opportunity of hearing to the petitioner. The appellate authority shall complete the entire exercise within a period of twelve weeks thereafter. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-

Assistant Registrar(CSIII)

True Copy

Sub-Assistant Registrar

vsi

To

The Deputy Commercial Tax Officer,
Tirukoilur Assessment Circle,
Tirukoilur,
Villupuram District.

+1 cc to M/s.D.Vijayakumar Advocate sr 21116

+1 cc to Special Government Pleader Taxes sr 21323

सत्यमेव जयते

W.P.No.6445 of 2017

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