

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.No.9525 of 2017

and

W.M.P.Nos.10455 and 10456 of 2017

M/s.Thangam Old Scrap Mart,
rep. by tis Prop: P.Thangaraj,
Arni Road,
Timiri - 632 512.
Vellore District.

... Petitioner

Vs.

Commercial Tax Officer,
Arcot,
Vellore District.

... Respondent

This writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records on the file of the Respondent in its impugned proceedings made in TIN No.33054581471/2015-16 dated 21.07.2016 and quash the same.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.K.Venkatesh, Government Advocate.

O R D E R

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

2. The petitioner is aggrieved against the order of assessment dated 21.07.2016.

3. A perusal of the impugned order would show that the same was passed after issuing notice to the petitioner and considering the objections raised by them. The Assessing Authority has passed the order, after discussing the objections raised by the petitioner. Therefore, the order passed on merits, that too, after providing an opportunity of hearing to the petitioner, has to be questioned only before the next fact

finding authority, namely, the first appellate authority, by way of filing an appeal. Therefore, this Court is of the view that the petitioner cannot maintain this writ petition, as they have an effective alternative remedy of appeal.

4. Accordingly, without expressing any view on the merits of the matter, 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 such appeal is filed, the appellate authority will consider the same on its own merits and in accordance with law, without reference to the period of limitation, also after giving an opportunity of hearing to the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

vsi

To

The Commercial Tax Officer,
Arcot,
Vellore District.

+lcc to M/S.R.Hemalatha, Advocate Sr.23912
+lcc to the Special Government Pleader Sr.23764

सत्यमेव जयते

W.P.No.9525 of 2017

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