

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.04.2017

CORAM

THE HONOURABLE MR.JUSTICE RAVICHANDRABAABU

W.P.No.8750 of 2017
and
W.M.P.Nos.9597 & 9598 of 2017

G.Rajiv
Vinayaga Urakkadai (Defunct)
No.13, Pallatheru
Pothuvai, Thadagam, Gingee Taluk,
Villupuram District. Petitioner

Vs

Commercial Tax Officer (Main)
Gingee,
Villupuram District. Respondent

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records on the file of the Respondent in its impugned proceedings made in Rc.No.A4/1012/2015 dated 30.11.2015 quash the same.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

Mr.K.Venkatesh, learned Government Advocate (IT), takes notice for the respondent and by consent of the parties, the writ petition itself is taken up for final disposal at the admission stage

2. The petitioner is aggrieved against the order of assessment dated 30.11.2015 in respect of assessment year 2014-2015.

3. A perusal of the impugned order would show that though a notice was issued to the petitioner, calling upon his objections, before passing the order of assessment, he has not chosen to reply to the said notice. Moreover, the order of

assessment was passed as early as on 30.11.2015 and the petitioner has chosen to challenge the same before this Court, nearly after 1½ years. I do not think that this Court can entertain this writ petition. However, it is open to the petitioner to file an appeal before the Appellate Authority, challenging the order of assessment by raising all the grounds as raised in this writ petition. If any such appeal is filed, it is for the Appellate Authority to consider and decide the same on its own merits and in accordance with law. The petitioner shall file such appeal before the Appellate Authority within a period of two weeks from the date of receipt of a copy of this order. Accordingly, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

mk

To

The Commercial Tax Officer (Main)
Gingee,
Villupuram District.

+1cc to Mr.Hema latha, Advocate, S.R.No.22534
+1cc to the Government Pleader, S.R.No.22349

W.P.No.8750 of 2017

AK(CO)
RS(21/04/2017)

सत्यमेव जयते

WEB COPY