

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.7816 of 2017

and

WMP Nos. 8548 & 8549 of 2017

M/s. National Agency,
Rep by its Proprietrix-Rafika Begum,
No.3, Kannagi Street,
Nadupet, Gudiyatham - 632 602,
Vellore District.Petitioner

Vs.

Deputy Commercial Tax Officer (Main),
Gudiyatham (East) Assessment Circle,
Gudiyatham, Vellore District.Respondent

Prayer: This writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the Respondent in its impugned proceedings made in TIN No.33954241767/2014-15 dated 30.10.2015 quash the same.

For Petitioner : Mr.S.Rajasekar
For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

This writ petition is filed challenging the order of assessment dated 30.10.2015 in respect of the assessment year 2014-2015.

2. Heard both sides.

3. Though the present writ petition is filed by raising a ground that the Assessing Authority is not justified in placing reliance on the web report without following due procedures and directions as stipulated in the recent order of this Court, I am

not inclined to entertain this writ petition on the sole reason that the petitioner has approached this court belatedly challenging the order of assessment dated 30.10.2015. However, it is open to the petitioner to file an appeal before the Appellate Authority, who in turn will consider all the objections raised by the petitioner in the appeal.

4. 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 appeal is filed, the same shall be considered and decided on its own merits and in accordance with law, without reference to the question of limitation. No costs. Consequently, connected miscellaneous petitions are closed.

-Sd/-

Assistant Registrar

// True Copy //

Sub Assistant Registrar

To
The Deputy Commercial Tax Officer (Main),
Gudiyatham (East) Assessment Circle,
Gudiyatham, Vellore District.

+1 1 cc The Special Government Pleader, Sr.No.21931

+ 2 cc to Mr.R.Hemalatha, Advocate Sr.No.21943 & 20305

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RJ(CO)

RRI 19/04/2017

सत्यमेव जयते

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