

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.No.9867 of 2017
in
W.MP No.10857 of 2017

Tvl. Blue Diamond Scientific,
Represented by its
Proprietrix
Mrs.M.Banu,
10, Perumal Koil St,
Kalavai, Arcot Tk. ... Petitioner

Vs.

The Commercial Tax Officer,
Arcot Assessment Circle,
28, Vedagiri Street,
Arcot. ... 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 of the respondent in his proceedings in TIN/33754582929/2014-15 dated 30.07.2015 and quash the same as illegal.

For Petitioner : Mr.P.R.Kumar
For Respondent : Mr.K.Venkatesh,
Government Advocate

O R D E R

This writ petition is filed challenging the order of assessment dated 30.07.2015 passed in respect of the assessment year 2014-15.

2. Though the learned counsel for the petitioner contended that the issue involved in this writ petition is covered by the decisions of this Court, I am not inclined to entertain the writ petition on two reasons, namely, that the petitioner has approached this Court after nearly a period of two years and that they have not chosen to file their objections to the notice of proposal sent as early as on 10.06.2015. Therefore, I am of the view that this Court, at this stage, cannot entertain the writ petition. However, it is open to the petitioner to challenge the order before the Appellate Authority by filing an Appeal 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 same on its own merits and in accordance with law without reference to the period of limitation. It is further made clear that this Court is not expressing any view on the merits of the assessment, as it is for the Appellate Authority to consider and decide. Accordingly, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Arcot Assessment Circle,
28, Vedagiri Street,
Arcot.

+1cc to Mr.P.R. Kumar, Advocate, S.R.No.24152

+1cc to the Spl.Government (Taxes) Pleader, S.R.No.24382

sj (CO)
md(03/05/2017)

W.P.No.9867 of 2017 and
W.M.P.No.10857 of 2017

सत्यमेव जयते

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