IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.No.9923 of 2017
and
W.M.P.No.10918 & 10919 of 2017

Tvl. Anandha Electricals
represented by its Proprietor,
No.213, Tittagudi Main Road,
Ramanatham, Thozhudur ... Petitioner

Vs.

The Assistant Commissioner (CT)
Virudhachalam. ... Respondent

This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus, calling for the order of Assessment passed by the respondent in TIN 33894422705/2014-15 dated 30.06.2016 and quash the same as being passed in violation of principles of natural justice and to pass fresh orders in accordance with law after affording the petitioner an opportunity of personal hearing as contemplated under section 27 of the Act.

For Petitioner : Mr. R. Ganeshkanna

For Respondent : Mr.K.Venkatesh,
Government Advocate

O R D E R

The Petitioner is aggrieved against the order of assessment dated 30.06.2016.

2. A perusal of the assessment order shows that the petitioner has not filed any objections inspite of receipt of the notice of proposal. Therefore, the Assessing Officer has passed the order of assessment based on the available materials. If the petitioner is aggrieved against the said order, it is for him to challenge the same before the next fact finding authority, namely, the First Appellate Authority. Without doing so, the petitioner has filed the present writ petition, which in my considered view, cannot be entertained. Therefore, this writ petition is disposed of by granting

liberty to the petitioner to file an appeal before the First Appellate Authority within a period of two weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

To
The Assistant Commissioner (CT)
Virudhachalam.

+1 cc to Spl.Govt.Pleader,sr.24384

+1 cc to Mr.A.Ravichandran,advocate,sr.24906.

kj(co)
krd 26/4

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