

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.15513 of 2017
and
W.M.P.Nos.16832 & 16833 of 2017

M/s. Galaxy Mobile,
Rep.by its Proprietor - R. Rakesh,
No.25, Gandhi Road,
Arni - 632 301,
Tiruvannamalai District. Petitioner

Vs.

The Commercial Tax Officer,
Arni,
Tiruvannamalai District. Respondent

Prayer:

Writ petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the respondent in its impugned proceedings made in TIN No.33914564799/2014-15, dated 12.11.2015 and quash the same.

For Petitioner : Mr.J.Prasanna Kumar

For Respondent : Mr.K.Venkatesh
Government Advocate

सत्यमेव जयते
O R D E R

Mr.K.Venkatesh, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the order of assessment dated 12.11.2015, passed in respect of the assessment year 2014-2015.

3. Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondent.

4. Though the present writ petition is filed by contending that the mismatch issue has not been dealt with by the Assessing Officer as per the recent decision of this Court made in W.P.No.105/2016 etc., dated 01.03.2017, I am not inclined to entertain this writ petition, solely on the reason that the petitioner came before this Court, after a period of two years, from the date of assessment order. Therefore, it is for the petitioner to go before the Appellate Authority and raise all the contentions before the said Authority.

5. Accordingly, this writ petition is disposed of, only 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 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. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-

Assistant Registrar(CS-VIII)

True Copy

Sub-Assistant Registrar

mk/ms

To

The Commercial Tax Officer,
Arni,
Tiruvannamalai District.

+1 CC to Ms.R. Hemalatha, Advocate sr 44302
+1 CC to Spl. Govt. Pleader sr 43710

सत्यमेव जयते

W.P.No.15513 of 2017

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