IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.15663, 15664 & 15666 of 2017
and
W.M.P.Nos.16952, 16953, 16954,
16955, 16957 & 16958 of 2017

Consumer Point Agency,
Rep.by its Proprietor, A.Selvaraj,
Madanagopalapuram,
Perambalur District. ... Petitioner
(in W.P.Nos.15663, 15664 & 15666 of 2017)

Vs.

1. The Secretary to Government,
   Department of Commercial Taxes and Registration,
   Fort St. George, Chennai -09.

2. The Commissioner of Commercial Taxes,
   2nd Floor, Elilagam, Chepauk,
   Chennai - 05.

3. The Assistant Commissioner (CT)
   Ariyalur Assessment Circle,
   Ariyalur. ... Respondents
(in W.P.Nos.15663, 15664 & 15666 of 2017)

Common Prayer:

Writ petition Nos.15663, 15664 & 15666 of 2017 filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 3rd respondent in TIN.Nos. 33143604292/2013-14, 33143604292/2014-15 and 33143604292/2012-13 dated 12.01.2016 and quash the same and consequently directing the 3rd respondent reopen assessment year 2012-13 and opportunity to the petitioner for filing objection, respectively.

For Petitioner : Mr.E.C.Ramesh
(in W.P.Nos.15663, 15664 & 15666 of 2017)

For Respondents : Mr.K.Venkatesh
Government Advocate
(in W.P.Nos.15663, 15664 & 15666 of 2017)

COMMON ORDER

All these writ petitions are filed against the orders of assessment made in respect of the assessment years 2012-2013, 2013-2014 and 2014-2015.

2. Mr.K.Venkatesh, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, these main writ petitions themselves are taken up for final disposal at the admission stage itself.

3. Upon hearing the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondents and on perusal of the impugned orders of assessment, it is seen that before passing the impugned orders, the petitioner was put on notice by issuing a notice of proposal. Admittedly, the petitioner has not replied to the said notice. Therefore, the Assessing Officer has proceeded to pass the orders of assessment as early as on 12.01.2016, nearly 1½ years before. The petitioner has now approached this Court and filed the present writ petition, challenging those orders of assessment. I don't think that the petitioner can not seek indulgence of this Court, having failed to file the reply to the show cause notice, apart from the reason that the present writ petitions are filed, after a delay of 1½ years. Therefore, the petitioner has to agitate the matter only before the next fact finding authority viz., First Appellate Authority.

4. Accordingly, these writ petitions are disposed of, by granting liberty to the petitioner to file a regular 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 same shall be considered on its own merits and in accordance with law, without reference to the period of limitation. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS VIII)

/true copy/

Sub Asst. Registrar

mk/ms

To

1. The Secretary to Government,
   Department of Commercial Taxes and Registration,
   Fort St. George, Chennai -09.

2. The Commissioner of Commercial Taxes,
   2nd Floor, Elilagam, Chepauk,
   Chennai - 05.

3. The Assistant Commissioner (CT)
   Ariyalur Assessment Circle,
   Ariyalur.

+3cc to M/s.E.C.Ramesh, Advocate in sr.no.43977,43976,43978
+1cc to Special Government Pleader(Taxes) in sr.no.44048

W.P.Nos.15663, 15664 & 15666 of 2017

NRI(CO)
NR 10/07/2017