IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.16514 & 16515 of 2017
and
W.M.P.Nos.17871 & 17872 of 2017

Tvl.Vasavi Thanga Maaligai,
Rep.by its Proprietrix,
No.228, Mysore Trunk Road,
Satyamangalam. ... Petitioner
in W.P.Nos.16514 & 16515 of 2017

Vs.

The Commercial Tax Officer,
Satyamangalam. ... Respondent
in W.P.Nos.16514 & 16515 of 2017

Common Prayer:

Writ petition Nos.16514 & 16515 of 2017 filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the respondent in TIN 33942982373/2014-15 & TIN 33942982373/2015-16 and quash the impugned order dated 21.03.2017, passed therein, respectively.

For Petitioner: Mr.B.Raveendran
(in W.P.Nos.16514 & 16515 of 2017)

For Respondent : Mr.K.Venkatesh,
Government Advocate
(in W.P.Nos.16514 & 16515 of 2017)

C O M M O N O R D E R

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

2. Heard both sides.

3. These writ petitions are filed challenging the order dated 21.03.2017 passed in respect of assessment years 2014-2015 and 2015-2016, imposing the tax and penalty on the petitioner.

4. Perusal of the impugned orders would show that the Assessing Officer has passed the orders of assessment after complying with the principles of natural justice. Therefore, the merits of the assessment orders have to be gone into and decided only by the next fact finding authority viz., the Appellate Authority. At this stage, the petitioner cannot approach this Court and filed the present writ petitions.

5. It is stated that the petitioner has already paid the tax and only the penalty is disputed. Whatever the case may be, it is for the petitioner to agitate the same before the Appellate Authority by raising all grounds.

6. Therefore, these writ petitions are disposed of, with 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 within a time stipulated herein, the Appellate Authority shall consider such appeal and pass orders on 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.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

mk/ms

To
The Commercial Tax Officer,
Satyamangalam.

+1cc to Special Government Pleader (Taxes) sr.46165

+1cc to M/s.B.Raveendran,Advocate sr.45858

W.P.Nos.16514 & 16515 of 2017

ss(co)
ss(7/7/2017)