



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
Dated : 17.08.2017

CORAM:

THE HONOURABLE MR.JUSTICE K.K.SASIDHARAN
AND
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.A.[MD].No.1256 of 2016
and
C.M.P(MD)No.8536 of 2016

M.Mohamed Hussain ... Appellant
Vs.

The Assistant Commissioner(CT),
Woriyur Assessment Circle,
Tiruchirappalli,
Tiruchirappalli District. ... Respondent

PRAYER: Writ Appeal is filed under Clause 15 of the Letters Patent, to set aside the order passed by this Court in W.P(MD). No.10407 of 2016, dated 14.06.2016.

Prayer in WP(MD). 10407/ 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records on the file of the Respondent in its impugned proceedings made in TIN.33683445109/2014-15 dated 30.06.2015 quash the same.

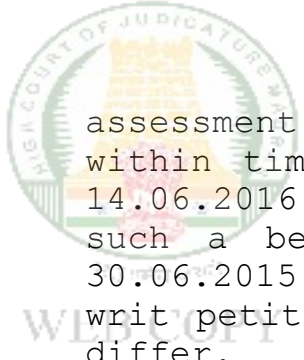
For Appellant : M/s.Mahalakshmi for
R.Hemalatha
For Respondent : Mr.R.Karthikeyan
Additional Government Pleader

JUDGMENT

[Judgment of the Court was delivered by **G.R.SWAMINATHAN, J.**]

The unsuccessful writ petitioner is on appeal challenging the order dated 14.06.2016 made in W.P.(MD) No.10407 of 2016. The appellant challenged the proceedings dated 30.06.2015 issued by the respondent. The learned Judge dismissed the writ petition *in limine*. Aggrieved by the same, this intra Court appeal has been filed.

2.We are of the view that the learned single Judge rightly dismissed the writ petition, since the writ petitioner did not even choose to lodge his objections in response to the pre



assessment notice. Secondly, the appeal remedy was not availed within time. Even, the writ petition came to be filed only on 14.06.2016. There is absolutely no acceptable explanation for such a belated challenge to the final assessment order dated 30.06.2015. The learned Judge took note of the conduct of the writ petitioner and non suited him. We do not see any reason to differ.

3.This writ appeal is without any merit. It stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(Writs)

/True copy/

Sub Assistant Registrar

To

The Assistant Commissioner(CT),
Woriyur Assessment Circle,
Tiruchirappalli,
Tiruchirappalli District.

MM/ARUL

KK/SKN RSK/SAR 1/24.10.2017/ 2P- 2C/

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