



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.07.2017

CORAM:

THE HONOURABLE MR.JUSTICE T.RAJA

W.P (MD) No.12428 of 2017

and

W.M.P. (MD) Nos.9578 & 9579 of 2017

Ayyanar Stores
No.13, 14-Dudley School Buildings,
AMC Road,
Dindigul-624 001
Represented by its Proprietor,
P.Muthumanikkam.

... Petitioner

Vs.

1.The Appellate Deputy Commissioner (CT),
Dr.Thangarajan Salai,
Madurai (North)
Madurai-625 020.

2.The Assistant Commissioner (CT) (FAC)
Dindigul V, Assessment Circle,
Dindigul-624 001.

.. Respondents

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records of the impugned order of the second respondent in TIN:33165380157/B1/2015-16 dated 15.03.2017 issued to the petitioner and quash the same as illegal.

For Petitioner	: Mr.R.R.Kannan
For Respondents	: Mr.R.Karthikeyan
	Addl. Govt. Pleader

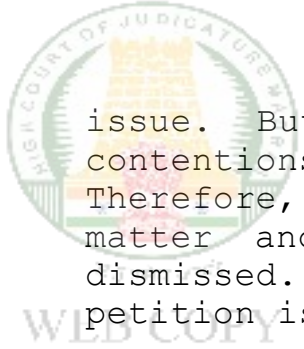
O R D E R

By consent of both sides, this writ petition itself is taken up for final disposal.

2.This writ petition is directed against the impugned order, dated 15.03.2017, as against which, the petitioner has to file an appeal before the Appellate Deputy Commissioner within 30 days.

<https://hcservices.ecourts.gov.in/hcservices/>

3.The learned counsel for the petitioner would submit that in similar circumstances, this Court has also seized of a similar



issue. But this Court is not inclined to accept the said contentions for the reason that it is a appealable order. Therefore, the appellate authority alone should entertain the matter and hence, the writ petition fails and the same is dismissed. No costs. Consequently, connected miscellaneous petition is also clsoed.

4.The petitioner is directed to file an appeal before the appellate authority within two weeks from today and the appellate authority is directed to entertain the appeal on merits and in accordance with law, without look into the delay.

5.The Registry is directed to return the original order to the petitioner to enable the petitioner to file an appeal.

Sd/-

Assistant Registrar(Crl.Side)

/True Copy/

Sub Assistant Registrar.

To

1.The Appellate Deputy Commissioner (CT),
Dr.Thangarajan Salai,
Madurai (North)
Madurai-625 020.

2.The Assistant Commissioner (CT) (FAC)
Dindigul V, Assessment Circle,
Dindigul-624 001.

Copy to:

The Section Officer
E.R.Section,
Madurai Bench of Madras High Court,
Madurai.(To return original Order)

+1CC to M/S.R.R.Kannan, Advocate, SR.No. 63541
+1CC to the Special Government Pleader SR.No. 63732

W.P. (MD) No.12428 of 2017
05.07.2017

Am

AM/SKN RSK/SAR 2/06.07.2017/2P/6C