

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.4.2018

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WRIT PETITION NO.10145 OF 2018 & WMP.NO.12091 OF 2018

M/s.Sathiya Traders, rep.by
its Proprietor Thiru G.Saravanan

...Petitioner

Vs

1.The Deputy Commercial Tax
Officer, Hosur (Inward).

2.The Assistant Commissioner (CT),
Karur (West).

...Respondents

PETITION under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus to
call for the records of the first respondent in his proceedings
in Ref : GDR No.14967/2015-16 dated 30.3.2016 and quash the
same.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.M.Hariharan, AGP

ORDER

Mr.M.Hariharan, learned Additional Government Pleader
accepts notice for the respondent. Heard both. By consent, the
writ petition itself is taken up for final disposal.

2. The petitioner is aggrieved by an order passed by the
Check Post Officer/Deputy Commercial Tax Officer quantifying the
compounding fee payable by the petitioner.

3. Admittedly, as against the impugned order, an appeal lies
to the Joint Commissioner (CT), Salem. However, without
exhausting such a remedy, the petitioner has straightaway
approached this Court. Considering the fact that disputed
questions of fact are involved, the petitioner should avail the
appeal remedy.

4. Accordingly, the writ petition is disposed of by directing the petitioner to file an appeal before the Joint Commissioner (CT), Salem within 15 days from the date of receipt of a copy of this order. If such an appeal is filed, the Joint Commissioner shall consider the same without rejecting it on the ground of limitation. Since the Joint Commissioner (CT), Salem is not a party to this writ petition, Registry is directed to mark a copy to him. No costs. Consequently, the connected WMP is closed.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

rs

To

- 1.The Deputy Commercial Tax Officer, Hosur (Inward).
- 2.The Assistant Commissioner (CT), Karur (West).
- 3.The Joint Commissioner (CT), Salem.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.31404

+1cc to the Special Government Pleader, S.R.No.30955

WP.No.10145 of 2018&
WMP.No.12091 of 2018

ssi(co)
cs/17/05/18

सत्यमेव जयते

WEB COPY