IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.03.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.6306 of 2018 &

W.M.P.Nos.7801 & 7802 of 2016

M/s.Sri Vari Agencies
Rep. by its proprietor - N.Adhi Narayanan
No.300, Thiyagi Annamalai Nagar
Tiruvannamalai,
Tiruvannamalai District. .. Petitioner

v.

The Assistant Commissioner(CT)
Tiruvannamalai-1 Circle
Tiruvannamalai
Tiruvannamalai District .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in its impugned proceedings made in TIN: 33424523310 / 2013-14, dated 17.10.2014 and quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Ms.R.Hemalatha

For Respondent : Ms.Dhanamadhri
Government Advocate (T)

ORDER

Ms.Dhanamadhri, learned Government Advocate (Tax), takes notice for the respondent. By consent, the main writ petition itself is taken up for disposal at the admission stage itself.

2. The petitioner has filed the above writ petition to issue a Writ of Certiorari, to call for the records on the file of the respondent in its proceedings dated 17.10.2014 in respect of the assessment year 2013-14 and to quash the same, as illegal and contrary to the scheme of the Act.

3. Ms.R.Hemalatha, learned counsel appearing for the petitioner submitted that it would be suffice to give liberty to the petitioner to file an appeal before the Appellate Authority as against the impugned order dated 17.10.2014. Further, the learned Counsel submitted that the petitioner is willing to pay 25% of the tax liability as a condition precedent for filing an appeal before the Appellate Authority.

4. Ms.Dhanamadhri, learned Government Advocate (Tax), appearing for the respondents submitted that on payment of 25% of the tax liability, the petitioner may be granted liberty to file an appeal as against the impugned order dated 17.10.2014.

5. In view of the submissions made by the learned counsel on either side, further being satisfied with the reasons stated in the affidavit filed in support of the above writ petition, I am of the view that the petitioner can be given an opportunity to file an appeal as against the impugned order dated 17.10.2014 before the Appellate Authority on terms. Accordingly, liberty is granted to the petitioner to file an appeal as against the impugned order dated 17.10.2014 for the assessment year 2013-14 subject to the condition that the petitioner paying 25% of the tax liability within a period of one week from the date of receipt of a copy of this order. It is also made clear that the petitioner should file an appeal within a week's time by depositing another 25% of the tax liability, which is a mandatory requirement under the Act.

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/
Assistant Registrar

/True copy/

Sub Assistant Registrar

To

The Assistant Commissioner(CT)
Tiruvannamalai-1 Circle
Tiruvannamalai
Tiruvannamalai District

+1cc to Mrs.R.Hemalatha, Advocate SR.No.21107

+1cc to the Government Advocate SR.No.21928

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SDR 11.04.2018