

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.08.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.20620 of 2018
and
WMP.Nos.24233 & 24234 of 2018

Karuppasamy Gounder

.. Petitioner

Vs.

The Assistant Commissioner (ST)
Pollachi Rural Assessment Circle
Pollachi, Coimbatore District - 638 316.

... Respondent

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, calling for the records of the respondent in his proceedings in TIN.33702281680/2012-13 dated 13.03.2018 and to quash the same.

For Petitioner: Mr.R.Kannan
For Respondent : Mr.K.Hariharan
Additional Government Pleader (Tax)

O R D E R

Aggrieved against the order of assessment dated 13.03.2018 made in respect of assessment year 2012-2013, the petitioner-Assessee has filed the present Writ Petition.

2. Mr.K.Hariharan, learned Additional Government Pleader (Tax) takes notice for the respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

3. Heard Mr.R.Kannan, learned counsel for the petitioner and Mr.K.Hariharan, learned Additional Government Pleader (Tax) for the respondent.

4. The petitioner has raised several grounds in this writ petition questioning the order of assessment passed by the respondent herein. All those grounds are on the merits of the assessment order. Admittedly, the petitioner was issued with a notice of proposal and he has also filed his reply to such a notice. It is not in dispute that the Assessing Officer passed

the impugned order of assessment, after taking note of the contentions raised by the petitioner in his reply. Whether the Assessing Officer is justified in passing the order of assessment, based on the facts and circumstances and the materials available before him, is certainly a question, which has to be gone into and decided, by looking into the factual aspects of the matter, only by the next fact finding authority viz., the Appellate Authority, if the Assessee is aggrieved against the order of assessment. As the principles of natural justice has been complied with in this case, I do not think that the petitioner is entitled to canvas the correctness or otherwise of the order of assessment on merits, by filing this writ petition, especially, when the petitioner is having a statutory appellate remedy before the concerned Appellate Authority.

5. Accordingly, without expressing any view on the merits of this matter, this writ petition is disposed of, by granting liberty to the petitioner to file an appeal before the Appellate Authority within a period of four weeks from the date of receipt of a copy of this order. On receipt of such appeal, the Appellate Authority shall consider the same on its own merits and in accordance with law, without reference to the period of limitation. Such exercise shall be done by the Appellate Authority within a period of six weeks from the date of receipt of such appeal. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS V)

//True copy//

Sub Assistant Registrar

mk

To

The Assistant Commissioner (ST)
Pollachi Rural Assessment Circle
Pollachi, Coimbatore District - 638 316.

+1cc to Special Government Pleader SR.NO.55484

+1cc to M/s.R.Kannan, Advocate SR.NO.55395

Ak (CO)

sm:27.8.2018

W.P.No.20620 of 2018