IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.02.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.3776 of 2018

and

W.M.P.Nos.4605 & 4606 of 2018

M/s. Vijay Agencies
rep. By its Proprietor C.Vijayan
No.259, KVS Complex,
Arani road,Virupatchipuram,
Vellore, Vellore District. .. Petitioner

Vs.

Commerical Tax Officer,
Vellore (Rural) Circle,
Vellore,
Vellore District. .. Respondent

Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records on the file of the respondent in its impugned proceedings made in TIN:33704322948/2011-12 dated 26.09.2016 and quash the same.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Ms.Dhana Madhri,
Government Advocate.

O R D E R

Ms.Dhana Madhri, learned Government Advocate takes notice for the respondent. By consent of the parties the main writ petition itself is taken up for final disposal.

2.The Writ Petition is filed against the order of assessment dated 26.09.2016.

3. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent.

4. Perusal of the assessment order would show that the same was passed after issuing notice of proposal to the petitioner and considering the objections raised by them. Though the present writ petition is filed by challenging the findings rendered in the impugned order of assessment, this Court is not inclined to entertain such contention before this Court, as the petitioner is having a statutory appellate remedy before the Appellate Authority by filing an appeal against the impugned order. Needless to say that the Appellate Authority, being a fact finding authority as well, can go into all the contentions raised by the petitioner and decide the matter on merits and in accordance with law. Therefore, without expressing any view on the merits of the 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 two weeks from the date of receipt of a copy of this order. Needless to say, if any such appeal is filed, the Appellate Authority shall consider the said appeal and pass orders on the same on merits and in accordance with law without reference to the period of limitation. It is also made clear that all other statutory pre-requirements for filing the appeal will have to be complied with by the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

vsi

To

The Commerical Tax Officer,
Vellore (Rural) Circle,
Vellore, Vellore District.

+1 CC to Mrs.R.Hemalatha, Advocate Sr.No.13350

+1 CC to Special Government Pleader, High Court, Chennai Sr.No.13743

W.P.No.3776 of 2018

KP(06/03/2018)