

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.09.2018

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.22877 of 2018

and

W.M.P.Nos.26748 and 26749 of 2018

R.K.S.Chemicals,
Reptd.by its Proprietor, K.Pandurangan,
No.8/61, Salem Main Road,
Elavanasurakottai, Ulunthurpettai Taluk,
Villupuram District. ...Petitioner

Vs

The Assistant Commissioner [CT] [FAC],
Vellore [North] Circle,
Vellore, Vellore District. ...Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a WRIT OF CERTIORARI, to call for the records comprised in the impugned order passed by the Respondent in TIN No.33474760787/2013-14 dated 14.06.2016 and Quash the same as unconstitutional and violation of principles of natural justice.

For Petitioner : Mrs.R.Hemalatha

For Respondents: Mr.Master Ganesh,
Government Advocate (Tax)

सत्यमेव जयते
O R D E R

Mr.Master Ganesh, learned Government Advocate takes notice for the respondent. By consent of parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the order of assessment dated 31.03.2017 passed in respect of assessment year 2012-2013.

3. Heard both sides.

4. Though the learned counsel for the petitioner raised very many contentions on merits, however, she fairly submitted that the petitioner can avail the appellate remedy, by way of filing an appeal against the impugned order, since the same came to be passed, after considering the objections filed by the petitioner.

5. Perusal of the impugned order would show that the objections raised by the petitioner were considered by the Assessing Officer. Whether such consideration is right or wrong, is certainly a question of fact, which has to be considered by the next fact finding authority, viz., the Appellate Authority.

6. Therefore, in my considered view, it is for the petitioner to file an appeal and challenge the impugned order. Accordingly, without expressing any view on the merits of the matter, this writ petition is disposed of, with liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of two weeks from the date of receipt of a copy of this order. If any such appeal is filed, the said Appellate Authority shall consider the same and pass orders on the same on merits and in accordance with law, without reference to the period of limitation. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

krk / mk

To

The Assistant Commissioner [CT] [FAC],
Vellore [North] Circle,
Vellore, Vellore District.

+1cc to Mr.R.Hemalatha, Advocate, S.R.No.61084.
+1cc to the Government Pleader, S.R.No.61041.

W.P.No.22877 of 2018
&

W.M.P.Nos.26748 and 26749 of 2018

rrs 19/09/2018