IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.09.2018

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.23031 & 23032 of 2018
and
W.M.P.Nos.26921 & 26922 of 2018

R.K.S.Chemicals,
Reptd. by its Proprietor, K.Pandurangan,
No.8/61, Salem Main Road,
Elavanasurakottai,
Ulunthurpettai Taluk,
Villupuram District. ...Petitioner
(in W.P.No.23031 & 23032 of 2018)

Vs

The Commercial Tax Officer,
Thirukoilur Assessment Circle,
Tirukoilur, Villupuram District. ...Respondent
(in W.P.No.23031 & 23032 of 2018)

PRAYER:- Writ Petitions 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 Nos.33474760787/2013-2014 dated 14.06.2016 & 33474760787/2012-2013 dated 29.04.2016 respectively and quash the same. As unconstitutional and Violation of Principles of natural Justice.

For Petitioner : Mr.K.M.Malar Mannan
(in W.P.No.23031 & 23032 of 2018)

For Respondents: Mr.M.Hariharan,
Additional Government Pleader (Tax)
(in W.P.No.23031 & 23032 of 2018)

O R D E R

Mr.M.Hariharan, Additional Government Pleader (Tax) takes notice for the respondent. By consent of parties, these main writ petitions are taken up for final disposal at the admission stage itself.

2. In both these writ petitions, the petitioner is one and the same. They are aggrieved against the orders of assessment passed in respect of assessment years 2012-2013 dated 29.04.2016 and 2013-2014 dated 14.06.2016 respectively.

3. Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Tax), appearing for the respondent.

4. The main grievance of the petitioner before this Court, is that the impugned orders were passed without affording an opportunity of hearing to the petitioner. It is contended that the notices of proposal were not served on the petitioner.

5. Even though it is contended so, this Court is not inclined to entertain these writ petitions on the sole reason, that the petitioner has chosen to approach this Court to challenge the orders of assessment after more than two years, when admittedly, those orders of assessment were served on the petitioner immediately.

6. Therefore, this Court is of the view that the petitioner can agitate the matter before the next fact finding authority viz., the Appellate Authority, by filing a statutory appeal, since it is stated that the petitioner had not filed any reply to the notices of proposal.

7. Hence, without expressing any view on the merits of the matter, both these writ petitions are disposed of, by granting liberty to the petitioner to file the statutory 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, by complying with other statutory requirement, the Appellate Authority shall consider the appeal and pass orders on the same on merits and in accordance with law, without reference to the period of limitation.

No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

krk / mk

To

1.The Commercial Tax Officer,
Thirukoilur Assessment Circle,
Tirukoilur, Villupuram District.

+2cc to Mr.K.M.Malarmannan, Advocate, S.R.No. 61196
+1cc to the Special Government Pleader(Taxes), S.R.No. 61450

W.P.No.23031 & 23032 of 2018

BR(CO)
GN(03/10/2018)