In the High Court of Judicature at Madras

Dated : 28.6.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.15827 of 2018 &
WMP.Nos.18822 & 18823 of 2018

Tvl.Ziaudeen ...Petitioner

Vs

The Assistant Commissioner (CT),
Royapuram Assessment Circle,
20, Kummalamman Koil Street,
Chennai-81. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in his proceedings in RC.No.180/2017 dated 31.3.2017 and quash the same as illegal.

For Petitioner : Mr.S.Ramanathan
For Respondent : Mrs.G.Dhana Madhri, GA

ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. Though the petitioner has challenged the impugned assessment order on several grounds, during the course of arguments, the learned counsel for the petitioner submits that the petitioner may be given an opportunity to file an appeal after taking note of the fact that the petitioner already remitted the entire tax amount.

3. The case of the petitioner is that the impugned order was not served on them and when they approached the Assessing Officer, they were furnished with only a photostat copy. For the purpose of filing an appeal, the petitioner requires a certified true copy of the order dated 31.3.2017.

4. Considering the submissions made by the learned counsel for the petitioner, the writ petition is disposed of by directing the petitioner to approach the respondent to issue a certified true copy of the impugned assessment order dated

31.3.2017 by filing an appropriate application with necessary fees. On receipt of such application, the respondent shall issue a certified true copy of the impugned assessment order within one week from the date of presentation of such application in the proper form. After receipt of the certified true copy of the order dated 31.3.2017, the petitioner is granted two weeks' time thereafter to file an appeal before the Appellate Authority. If such an appeal is filed, the Appellate Authority shall not reject the appeal on the ground of limitation and consider the same on merits and in accordance with law. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Royapuram Assessment Circle, 20,
Kummalamman Koil Street, Chennai-81.

+ 1 cc to Mr. S. Ramanathan, AdvocateSR.41149
+ 1 cc to Special Government Pleader Sr/42029

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Bs(CO)
EU(09/07/2018)