

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.10.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.25898 of 2018
and
W.M.P.No.30099 of 2018

Tvl.Evergreen Engineering and Technology,
Rep by its proprietrix Mrs.V.Deepa,
No.213/571, Veera Sivaji Street,
Thirukalimedu, Kancheepuram - 631 501. ... Petitioner

Vs.

The Assistant Commissioner (CT),
Kancheepuram Assessment Circle,
Kancheepuram. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the respondent in TIN/33041624189/2014-15 dated 12.06.2017 and quash the same being illegal, invalid, without jurisdiction and violated the principles of natural justice and contrary to law.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mrs.G.Dhana Madhri,
Government Advocate (Tax)

O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate (Tax) takes notice for the respondent and by consent of the parties, this writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition is filed challenging the order of assessment dated 12.06.2017 passed in respect of the assessment year 2014-15.

3. Heard both sides.

4. The petitioner has filed this writ petition by raising very many contentions on merits of the assessment, when admittedly, they have not chosen to file any objection to the notice of proposal. It is also seen that the impugned order was passed as early as on 12.06.2017 and now the petitioner has chosen to challenge the same after a period of one year, that too, by filing a writ petition.

5. I do not think that the petitioner is entitled for any indulgence from this Court, when they have not chosen to file any reply to the notice of proposal without justifiable reason and also have not chosen to approach this Court at the earliest point of time. Therefore, all the factual contentions raised by the petitioner against the order of assessment have to be raised before the next fact finding authority viz., the first Appellate Authority. Without resorting to such course of action, the petitioner is not entitled to canvass the correctness or otherwise of the impugned order in this writ petition.

6. 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 such appeal before the first Appellate Authority within a period of two weeks from the date of receipt of a copy of this order, however, by complying with other statutory requirements for filing such appeal. If any such appeal is filed within the time stipulated herein, by complying with other statutory requirements, the Appellate Authority shall consider the same and pass appropriate orders on merits and in accordance with law, without reference to the period of limitation, within a period of two weeks thereafter. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-II)

//True Copy//

Sub Assistant Registrar

krk

To

The Assistant Commissioner (CT),
Kancheepuram Assessment Circle,
Kancheepuram.

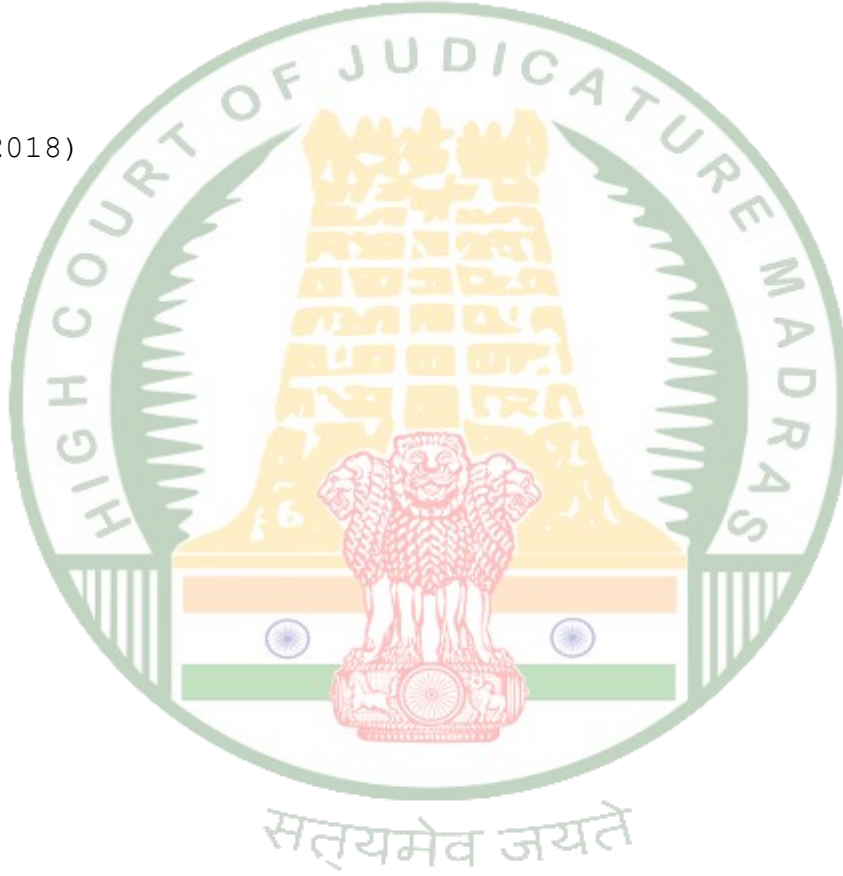
Copy TO

The Section Officer (For return the Original Impugned Order)
Current Section,
High court, Madras

+1cc to Mr. D.Vijaya Kumar, Advocate, S.R.No. 68427

W.P.No.25898 of 2018

SS (CO)
GN(24/10/2018)



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