IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.10.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.27388 of 2018
and
W.M.P.Nos.31888 & 31890 of 2018

M/s.Lakshmi Automobiles,
Rep. by its Partner Shri Vadivelu G.
No.254, C.C.Road, New Bus Stand,
Kannamangalam - 632 311,
Arni Taluk, Tiruvannamalai District. ... Petitioner

Vs.

The Commercial Tax Officer,
Arni, Tiruvannamalai District. ... 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 file of the Respondent in its impugned proceedings made in TIN No.33914563732/2015-16 dated 29.12.2017 as illegal and contrary to the provisions of the Act and quash the same.

For Petitioner : Mr.S.Rajasekar

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. The petitioner is aggrieved against the order of assessment dated 29.12.2017 passed in respect of the assessment year 2015-2016.

3. Heard both sides.

4. Though the petitioner has raised several grounds touching upon the merits of the matter, this Court is not inclined to entertain those contentions for the simple reason that the petitioner, admittedly, did not file their reply to the notice of proposal. Therefore, the Assessing Authority cannot be faulted in passing the impugned assessment order based on the materials available before him. Needless to state that it is for the petitioner to question the correctness or otherwise of the impugned assessment order only before the next fact finding authority, by filing a regular statutory appeal. Without doing so, filing the present writ petition cannot be a proper course of action.

5. Therefore, without expressing any view on the merits of the matter, this writ petition is disposed of, however, by granting liberty to the petitioner to file the statutory appeal before the first Appellate Authority, within a period of two weeks from the date of receipt of a copy of this order. The petitioner shall comply with other statutory requirements for filing such appeal. If any such appeal is filed within the time stipulated supra, the Appellate Authority shall consider the same and pass orders on merits and in accordance with law without reference to the period of limitation. The said appeal shall be disposed of by the Appellate Authority within a period of six weeks from the date of receipt of the appeal. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-V)

//True copy//

Sub Assistant Registrar

krk

To
The Commercial Tax Officer,
Arni,
Tiruvannamalai District.

+1cc to Mr.S.Rajasekar, Advocate SR.No.71872

+1cc to Special Government Pleader SR.No.71894

W.P.No.27388 of 2018

GMY(29/10/2018)