IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.10.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No. 28281 of 2018
in
W.M.P.No. 32983 of 2018

M/s. Malick Medicals,
Rep. by its Partner,
No.180, NSC Bose Road,
Chennai - 600 001. ..Petitioner

vs.

The Commercial Tax Officer,
Kothawalchavadi Assessment Circle,
Chennai. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent and quash the assessment proceedings in TIN No.33307018182/2014-15 dated 29.06.2018 and direct the respondent to pass fresh orders after providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Bakthasiromoni
For Respondent : Mr.M.Hariharan
Additional Government Pleader

O R D E R

Mr.M.Hariharan, learned Additional Government Pleader takes notice for the respondent. By consent of the 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 29.06.2018 passed in respect of the assessment year 2014-2015.

3. Heard both sides and perused the materials placed before this Court.

4. There is no dispute to the fact that before passing the order of assessment, the petitioner was issued with a notice of proposal dated 15.09.2017. It is also not in dispute that the petitioner has filed their reply dated 27.04.2018. Perusal of the impugned

proceedings would show that the said reply of the petitioner was considered by the Assessing Officer and thereafter, the impugned order was passed. Further perusal would show that the Assessing Officer has chosen to pass the impugned order after observing that though the petitioner has filed their reply, has not produced the relevant credit notes issued by the selling dealers for the disputed turn over of Rs.6,31,436/- and also the discount received for the said sum. When such being the factual finding, I do not think that this Court can entertain the present writ petition to probe into the matter further, which in my considered view amounts to an exercise of the appellate or revisional authority.

5. Therefore, this writ petition is disposed of, by granting liberty to the petitioner to work out his remedy before the appropriate appellate or revisional authority, by raising all the contentions as raised in this writ petition, within a period of two weeks from the date of receipt of a copy of this order. If any such appeal/revision is filed, the same shall be considered and orders shall be passed on merits and in accordance with law, without reference to the period of limitation. It is made clear that while filing an appeal/revision, the petitioner shall comply with the other statutory requirements for filing such appeal/revision. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS viii)

//True Copy//

Sub Assistant Registrar

mk
To,
1.The Commercial Tax Officer,
Kothawalchavadi Assessment Circle,
Chennai.

+1cc to Mr.C.Bakthasiromoni , Advocate SR.No.74226
+1 CC TO GOVERNMENT PLEADER SR.NO. 73635

W.P.No. 28281 of 2018

ASK(12/11/2018)