

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.12.2018

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.33766 of 2018

and

W.M.P.Nos.39202 & 39207 of 2018

M/s.Pratipa Cashews
Rep. by its Partner - M.Ramakrishnan
Keezhakuppam-607 103
Cuddalore District.

...Petitioner

Vs

The Commercial Tax Officer
Panruti (Rural) Circle
Panruti
Cuddalore District.

...Respondent

Prayer:Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the file of the respondent in its impugned proceedings made in TIN 33454500353/2011-2012 dated 06.08.2015 and quash the same.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.V.Haribabu
Additional Government Pleader

सत्यमेव जयते
O R D E R

Mr.V.Haribabu, learned Additional Government Pleader (Tax) takes notice for the respondent. 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 06.08.2015 passed in respect of assessment year 2011-2012.

3. Mr.S.Rajasekar, learned counsel for the petitioner though contended that the order impugned in this writ petition, cannot be sustained on merits, this Court is not inclined to entertain this writ petition itself, on the simple reason that the same is

filed after a period of 3 ½ years from the date of the assessment order. Therefore, without going into the merits of the matter, only on the ground of laches, this writ petition is dismissed as not maintainable. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

mk

To

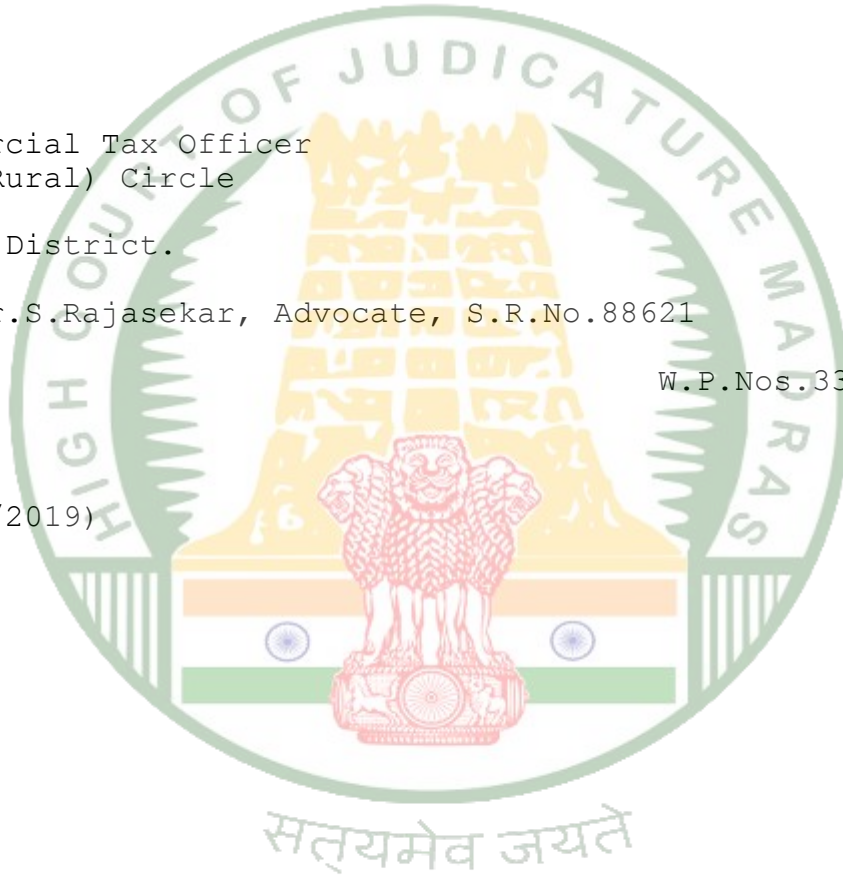
The Commercial Tax Officer
Panruti (Rural) Circle
Panruti
Cuddalore District.

+lcc to Mr.S.Rajasekar, Advocate, S.R.No.88621

W.P.Nos.33766 of 2018

SSV(CO)

RRS (30/01/2019)



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