

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.12.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.34168 & 34172 of 2018

and

W.M.P.Nos.39702, 39705, 39709 & 39711 of 2018

M/s.India Traders,

Represented by its Proprietor - K.Balaji,

No.167, Long Bazar,

Vellore - 632 004,

Vellore District.

...Petitioner

(in both W.Ps)

vs.

The Assistant Commissioner [CT],

Vellore [South] Circle,

Vellore, Vellore District.

...Respondent

(in both W.Ps)

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 his impugned proceedings made in TIN:33524223525/2012-2013 dated 31.08.2015 and TIN:33524223525/2014-2015 dated 28.08.2015 and the consequential order dated 19.10.2015 and to quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mrs.R.Hemalatha for Mr.S.Rajasekar
(in both W.Ps)

For Respondent : Mr.M.Hariharan
Additional Government Pleader
(in both W.Ps)

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COMMON ORDER

Mr.M.Hariharan, learned Additional Government Pleader takes notice for the respondent. By consent of the parties, these writ petitions are taken up for final disposal at the admission stage itself.

2. These writ petitions are filed challenging the orders of assessment dated 31.08.2015 passed in respect of assessment year 2012-2013 and dated 28.08.2015 passed in respect of assessment year 2014-2015 and consequential order dated 19.10.2015.

3. Heard Mrs.R.Hemalatha, learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondent.

4. There is no dispute to the fact that the impugned orders of assessment were passed after issuing notice of proposal to the petitioner. It is seen that the petitioner did not respond to the notice. Consequently, the Assessing Officer has passed the impugned orders as early as in the month of August 2015. Now, after a period of more than 3 years, the present writ petitions are filed by raising very many grounds on the merits of the matter. This Court is not inclined to entertain these writ petitions solely on the ground of delay and laches. Accordingly, these writ petitions are dismissed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

sni/mk

To

The Assistant Commissioner [CT],
Vellore [South] Circle,
Vellore,Vellore District.

+1 cc to The Special Government Pleader, Sr.No.89953

+1 cc to M/s.R.Hemalatha, Advocate Sr.No.89511

W.P.Nos.34168 & 34172 of 2018

SSD(CO)
CSL/25.01.2019

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