IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.12.2018

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.34046, 34047, 34050 & 34068 of 2018
and
W.M.P.Nos.39544, 39546, 39547 & 39570 of 2018

Tvl.M.R.Associates
represented by its Proprietor,
Tvl.P.Mariappan,
No.19/1, Uited india Nagar,
1st Main Road, Ayanavaram,
Chennai - 600 023 ...Petitioner in all the W.Ps.

Vs

The Assistant Commissioner -(ST)
(Erstwhile Assistant Commissioner-(CT))
Ayanavaram Assessment Circle,
No. F 50, 3rd Floor, 1st Avenue,
Anna Nagar,
Chennai - 600 102. ...Respondent in all the W.Ps.

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records in TIN/33971003411/2012-13, TIN/33971003411/2013-14, TIN/ 33971003411/2014-15 & TIN/33971003411/2015-16 dated 16.08.2018 on the file of the respondent and quash the same as contrary to law.

For Petitioner : Mr.S.Ramanan
For Respondent : Mrs.G.Dhana Madhri
Government Advocate (Tax)

COMMON ORDER

These writ petitions are filed challenging the orders of assessment passed in respect of the assessment years 2012-13 to 2015 -16.

2. Heard the learned counsel for the petitioner ad the learned Government Advocate appearing for the respondent.

3. These writ petitions are filed canvassing the merits of the assessment by going into the facts and circumstances under which those assessments were made. There is no dispute with

regarding to the grant of opportunity to the petitioner to file their objection and grant of further opportunity of personal hearing. Admittedly, the petitioner, in pursuant to the receipt of the notice of proposal have given their reply to the notice and also attended the personal hearing and thereafter, the Assessing Officer has passed the impugned orders.

4. Considering the issues involved in the impugned assessments, if the petitioner is aggrieved against the said orders, it is for them to challenge the same before the next fact finding authority, namely, the first appellate authority by filing a regular appeal. Without doing so, the petitioner is not entitled to maintain these writ petitions by canvassing the correctness or otherwise of the assessment orders, touching upon the merits of the same. In the absence of any violation of principles of natural justice and also in the absence of any question touching upon the jurisdiction of the Officer who passed the assessment orders, this Court is not inclined to entertain this writ petition.

4. Therefore, without expressing any view on the merits of the matter, these Writ Petitions are disposed of by granting liberty to the petitioner to file statutory appeal before the concerned appellate authority within a period of two weeks from the date of receipt of a copy of this order, by complying with all other requirements. If any such appeal is filed, the same shall be considered and pass appropriate orders on merits and in accordance with law, without reference to the period of limitation. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

vsi

To

The Assistant Commissioner -(ST)
(Erstwhile Assistant Commissioner-(CT))
Ayanavaram Assessment Circle,
No. F 50, 3rd Floor, 1st Avenue,
Anna Nagar,
Chennai – 600 102.

+4 Ccs to Mr.S.Ramanan, Advocate sr 88793, 88794, 88795, 88792.
+1 CC to Govt. Pleader sr 88959.

W.P.Nos.34046, 34047,
34050 & 34068 of 2018

RK(CO)
SP(28/01/2019)