

**THE HON'BLE SRI JUSTICE SANJAY KUMAR
and
THE HON'BLE SRI JUSTICE T. AMARNATH GOUD**

WRIT PETITION No.4553 of 2018

ORDER: (per SK, J)

The prayer of the petitioner firm in this case reads as under:

“For the reasons stated in the accompanying affidavit, the petitioner herein prays that this Hon’ble Court may be pleased to issue a Writ, Order or direction more particularly a writ in the nature of writ of mandamus declaring the notice of Demand prior to attachment of Land dated 3.02.2018 issued in pursuance of the assessment Order dated 29.03.2014 by the second respondent which was issued without considering the representations given by the Petitioner vide letter dated 03.04.2016 and letter dated 30.06.2015 as arbitrary, illegal and to set aside the same and consequentially direct the respondents to consider the application for Rectification of the Assessment order for the year 2009-2010 dated 30.06.2015 and 03.04.2016 and pass such other order or orders which this Hon’ble Court deems fit and proper in the circumstances of the case.”

Be it noted that the assessment order dated 29.03.2014 was admittedly received by the petitioner firm on 10.04.2014. However, the petitioner firm made its first representation more than a year later on 30.06.2015 seeking rectification of the assessment order. Thereafter, it again slept over the matter till 03.04.2016 when it submitted a reminder. It is only after the consequential attachment order was passed pursuant to the assessment order dated 29.03.2014, the petitioner firm deemed it

appropriate to approach this Court in the year 2018. The affidavit filed in support of the Writ Petition does not offer any explanation for the delay on the part of the petitioner firm in taking appropriate measures to question the assessment order dated 29.03.2014. It is also pertinent to note that this assessment was in relation to the assessment year 2009-10.

Given the utter carelessness on the part of the petitioner firm, which is writ large, this Court is not inclined to entertain this Writ Petition. All the more so, as a challenge is made to the consequential order without subjecting the substantial order of assessment to a challenge even now. The writ petition therefore fails on these grounds and is accordingly dismissed.

Pending miscellaneous petitions, if any, shall also stand dismissed. No order as to costs.

11th JUNE, 2018.

SANJAY KUMAR, J

T. AMARNATH GOUD, J

kvni