

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 06.09.2019

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.1970 of 2019
and W.M.P.Nos.2188 & 2190 of 2019

M/s.Inner Space,
rep. by tis Proprietrix
-Mrs.Vani Prakash
No.10, Nateri Krishnamachari Street,
Vellore - 632 001,
Vellore District. ...Petitioner

Vs.

The Assistant Commissioner (CT)
Vellore (South) Circle,
Vellore,
Vellore District. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records on the file of the respondent in his impugned proceedings made in TIN:3321422744/2013-14 dated 14.09.2015 and quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mr.U.Sriram
for Mrs.Hemalatha

For Respondent : Mrs.G.Dhana Madhri,
Government Advocate

O R D E R

This Writ Petition is filed challenging the order of assessment dated 14.09.2015 passed in respect of the assessment year 2013-14.

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

3. It is contended by the learned counsel for the petitioner that the issue involved in this matter namely, mismatch is already covered by the order made in JKM Graphics Solutions Vs. CTO reported in [2017] 99 VST 343. Therefore, the petitioner wants to take shelter under the said order.

4. I am not convinced to entertain this writ petition on that ground for two reasons. Firstly, it is seen that the order of assessment was made well before the order passed in JKM Graphics case i.e., 01.03.2017. Secondly, there is no reason stated whatsoever in the affidavit filed in support of the writ petition as to why the petitioner has kept quiet for about four years in not challenging the order of assessment passed as early as on 14.09.2015. Therefore, on both the grounds, this Court is not inclined to entertain the Writ Petition.

5. The learned counsel for the petitioner, at this juncture, seeks liberty to approach the Appellate Authority and file a regular appeal.

6. Considering the length of time in approaching this Court and filing this writ petition as discussed supra, I am not inclined to grant such liberty as well. Accordingly, the Writ Petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (Insp cell)

/true copy/

Sub Asst. Registrar

vsi

To
The Assistant Commissioner (CT)
Vellore (South) Circle,
Vellore,
Vellore District.

+1 cc to M/s.R.Hemalatha Advocate sr77469
+1 cc to Special Government Pleader sr77610

W.P.No.1970 of 2019

spd(co)
aa14/10/2019