

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.10.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.10423 of 2019

and

W.M.P.Nos.10958 & 10960 of 2019

S.A.John Basha
S/o.Abdul Kadar

...Petitioner

vs.

1.The State Tax Officer
Commercial Taxes Department
Sathyamangalam - 638 402.

2.The Commercial Tax Officer
Office of the Commercial Taxes
Sathyamangalam - 638 402.

3.The Deputy Commercial Tax Officer
Sathyamangalam - 638 402.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to assessment order by State Tax Officer, Sathyamangalam dated 27.12.2018.

For Petitioner : Mr.Rahman Sheriff.F

For Respondents : Mr.V.Haribabu

Additional Government Pleader

O R D E R

This writ petition is filed challenging the order of assessment dated 27.12.2018 relevant to the assessment year 2002-2003.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondents.

3. Perusal of the order impugned would show that the notice of proposal dated 09.11.2018 though was served on the Assessee/petitioner on 14.11.2018, he has not filed

his objection nor sought for extension of time. On the other hand, the Assessee, had filed the present writ petition straightaway once the order of assessment is passed. Therefore, the petitioner is not entitled to raise all the points in this writ petition touching upon the factual aspects of the matter, when he has admittedly, not filed any reply to the notice of proposal. Under such circumstances, it is for the petitioner to agitate the matter before the next fact finding authority, viz., the Appellate Authority, so that the factual aspects of the matter can be considered and decided, as claimed by the petitioner.

4. Therefore, without expressing any view on the merits of the matter, this Writ Petition is disposed of only by granting liberty to the petitioner to file an appeal against the order impugned in this writ petition within a period of two weeks from the date of receipt of a copy of this order. If any such appeal is filed, the same shall be considered by the concerned Appellate Authority on its own merits and appropriate orders shall be filed in accordance with law, without reference to the period of limitation. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

- 1.The State Tax Officer
Commercial Taxes Department
Sathyamangalam - 638 402.
- 2.The Commercial Tax Officer
Office of the Commercial Taxes
Sathyamangalam - 638 402.
- 3.The Deputy Commercial Tax Officer
Sathyamangalam - 638 402.

+1 cc to Spl Government Pleader(Taxes) Sr.No.

+1cc to Mr.A.Sayed Kaleesha , Advocate SR.No. 89433

W.P.No.10423 of 2019

VG I

A.SK(21/11/2019)