

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.11.2019

CORAM

THE HON'BLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.NO.20937 OF 2019

AND

W.M.P.NO.20123 OF 2019

Tvl.Victus Dyeings

Represented by its Partner

A.Loganathan

...Petitioner

vs.

The Assistant Commissioner (ST)

Rural Assessment Circle

Tirupur.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the respondent in TIN:33962384066/2011-2012 dated 30.05.2019 and quash the same as being without jurisdiction, authority of law and beyond the prescribed period of limitation of six years.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.Mohammed Shaffiq
Special Government Pleader

O R D E R

This writ petition is filed challenging the order of assessment dated 30.05.2019 relevant to the assessment year 2011-2012.

2. Mr.R.Senniappan, learned counsel for the petitioner submitted that though the petitioner has raised an objection that the notice of revision dated 27.09.2018 itself, is beyond the prescribed period of limitation of 6 years from the date of original assessment, it is not so, going by the facts and circumstances and therefore, the other grounds raised touching upon the merits of the assessment can be permitted to be raised by way of filing an appeal before the concerned Appellate Authority.

3. Considering the above stated submissions made by the learned counsel for the petitioner and without expressing any view on the merits of the assessment, this Writ Petition is disposed by granting liberty to the petitioner to file such an appeal before the concerned Appellate Authority within a period of three weeks from the date of receipt of a copy of this order. If any such appeal is filed within the time, the Appellate Authority shall consider the same and pass orders on the same on merits and in accordance with law, without reference to the period of limitation. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

mk

To

1.The Assistant Commissioner (ST)
Rural Assessment Circle
Tirupur.

2.The Section Officer,
ER Section, High Court, Madras-104.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.92221
+1cc to the Special Government Pleader(T), S.R.No.92204

W.P.No.20937 of 2019

LN(CO)
CS/05/12/2019