IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.09.2019

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THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.26524, 26527 & 26531 of 2019
and
W.M.P.Nos.25890, 25891, 25894, 25895, 25900 & 25899 of 2019

W.P.Nos. 26524, 26527 & 26531 of 2019

M/s.Gestamp Automative Chennai Pvt. Ltd.,
Rep. by its Authorized Signatory
V.Subramanian ...Petitioner

vs.

1. The Assistant Commissioner (ST)
   Thirukazhukundram Assessment Circle
   For back year Sriperumbudur Assessment Circle
   42, Vahab Nagar,
   Thirukazhukundram.

2. The Assistant Commissioner (ST)
   Sirperumbudur Assessment Circle
   No.4/109, Varadharajapuram
   Nazarathpet, Chennai-600 123. ...Respondents

Writ Petitions filed under Article 226 of the Constitution of India praying to issue Writ of Certiorari, calling for the records of the first respondent in his proceedings in TIN Nos.33281667319/2015-2016, 33281667319/2013-2014 and 33281667319/2014-2015 respectively, dated 12.07.2019 and quash the same as illegal.

For Petitioner in all WPs : Mr.S.Ramanathan
For Respondents in all WPs : Mrs.G.Dhana Madhri
Government Advocate (Tax)

C O M M O N   O R D E R

These writ petitions are filed challenging the orders of assessment dated 12.07.2019 passed in respect of the assessment years 2013-2014, 2014-2015 and 2015-2016 respectively.

2. Mrs.G.Dhana Madhri, learned Government Advocate (Tax) takes notice for the respondents.

3. Heard the learned counsel for the petitioner and perused the materials placed before this Court.

4. The impugned orders of assessment, though sought to be challenged in these writ petitions by raising very many contentions touching upon the merits of the assessment, this Court is not inclined to appreciate those contentions and entertain these writ petitions, since such exercise would only amount to converting this Court as an Appellate Authority against the orders of assessment. Admittedly, there is a statutory appellate remedy available to the petitioner before the concerned Appellate Authority to file regular appeal. It is also not in dispute that before passing the orders of assessment the petitioner was issued with notice of proposal and they have also filed their objections.

5. Perusal of the impugned orders also indicates that the Assessing Officer has issued the notices dated 29.03.2019 for personal hearing and that the petitioner filed their replies in pursuant to such notices on 23.04.2019 and 23.05.2019. Further perusal of the impugned orders would show that the Assessing Officer has dealt with by the objections raised by the petitioner in detail and ultimately, has chosen to pass the orders of assessment by fixing the tax liability and also imposing penalty on the petitioner. All the grievances expressed before this Court touching upon the merits of the assessment can very well be raised before the Appellate Authority by way of filing an appeal, since these factual contentions have to be gone into and decided only by the next fact finding authority viz., the First Appellate Authority. Needless to say that the discretionary jurisdiction of this Court under Article 226 of the Constitution of India need not be exercised to entertain these writ petitions challenging the orders of assessment as a matter of course, unless, this Court finds that there appears to be a clear violation of principles of natural justice or an error apparent on the face of the order.

6. Since I do not find any of those grounds available herein, these Writ Petitions are disposed of, without expressing any view on merits of the claim made

by the petitioner, only by granting liberty to the petitioner/Assessee to file an appeal before the concerned Appellate Authority within a period of four weeks from the date of receipt of a copy of this order. If any such appeal is filed, the concerned Appellate Authority shall consider the same and pass orders on its own merits and in accordance with law, without reference to the period of limitation. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS)

//True Copy//
Sub Assistant Registrar

mk
To

1. The Assistant Commissioner (ST)
Thirukazhukundram Assessment Circle
For back year Sriperumbudur Assessment Circle
42, Vahab Nagar,
Thirukazhukundram.

2. The Assistant Commissioner (ST)
Sirperumbudur Assessment Circle
No.4/109, Varadharajapuram
Nazarathpet, Chennai-600 123.

+1cc to Mr.S.Ramanathan , Advocate SR.No. 77527
+1 cc to Spl Government Pleader Sr.No. 77342

W.P.Nos.26524, 26527
& 26531 of 2019

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A.SK(01/10/2019)