IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.10.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.29182 and 29185 of 2019
and
W.M.P.Nos.28990, 28994, 28988 and 28993 of 2019

Tvl.Dhanalakshmi Srinivasan Hospitals,
Represented by its Trustee/Vice Chairman
S.Kathiravan
Thuraiyur, Siruvachur Road,
Perambalur - Taluk. ...Petitioner
(in both W.Ps)

vs.

The Assistant Commissioner (ST) (FAC),
Commercial Taxes,
Ariyalur Assessment Circle,
Office of the Assistant Commissioner,
Ariyalur. ...Respondent
(in both W.Ps)

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records in Nos.33103603635/2015-2016 and 33103603635/2016-2017 dated 18.03.2019 on the file of the respondent and quash the same as illegal against law.

For Petitioner in both W.P.s	:	Mr.A.Thiagarajan Senior Counsel for Mr.S.Karunakar
For Respondent in both W.P.s	:	Mrs.G.Dhana Madhri Government Advocate (T)

COMMON ORDER

Mrs.G.Dhana Madhri, learned Government Advocate (Tax) takes notice for the respondent. By consent of both the parties, these writ petitions are taken up for final disposal at the admission stage itself.

2. These writ petitions are filed challenging the orders of assessment dated 18.03.2019 passed in respect of the assessment years 2015-2016 and 2016-2017.

3. Heard Mr.A.Thiagarajan, learned Senior Counsel appearing for the petitioner and Mrs.G.Dhana Madhri, learned Government Advocate (Tax) appearing for the respondent.

4. A careful perusal of the impugned orders of assessment would show that the Assessing Officer has considered the objections raised by the petitioner and thereafter, concluded the assessment by giving some reasons. Admittedly, as against the said order, an appellate remedy is available to the petitioner before the concerned Appellate Authority, who is undoubtedly, a fact finding authority as well. Therefore, all the factual contentions raised by the petitioner in these writ petitions need to be raised before the said Appellate Authority by filing regular appeal. Without doing so, the present writ petitions are filed before this Court, which, in my considered view is not proper course of action.

5. Accordingly, these Writ Petitions are disposed of, without expressing any view on the merits of the claim made by the petitioner as well as the orders passed by the Assessing Officer, only with liberty to the petitioner to file an appeal before the concerned Appellate Authority by raising all the contentions. Such appeal shall be filed within a period of two weeks from the date of receipt of a copy of this order. If any such appeal is filed, the concerned Appellate Authority shall consider and pass orders on the same 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 III)

//True Copy//

Sub Assistant Registrar

mk

To
The Assistant Commissioner (ST) (FAC),
Commercial Taxes,
Ariyalur Assessment Circle,
Office of the Assistant Commissioner,
Ariyalur.

+2ccs to Mr.S.Karunakar , Advocate SR.No. 85648
+1 cc to Spl Government Pleader Sr.No. 86149

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A.SK(06/11/2019)