IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.10.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.29427 & 29431 of 2019
and
W.M.P.Nos.29267, 29268, 29270 & 29272 of 2019

Tvl.Walker Shoe Mart
Represented by its Authorized Signatory
88-B Lawrence Road,
Cuddalore. ... Petitioner in both W.P.s

vs.

The Commercial Tax Officer
Cuddalore Town. ...Respondent in both W.P.s

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent vide his impugned order of assessment in TIN.33554380891/2012-2013 and 2013-2014 respectively, dated 14.07.2016 and quash the same as being arbitrary, illegal and unconstitutional and as having been passed in violation of principles of natural justice and to further direct the respondent to redo the assessment by following the guidelines/directions laid down in W.P.No.105/2016 in the case of M/s.JKM Graphics Solutions Private Limited, Chennai-112 Vs. The Commercial Tax Officer, Vepery Assessment Circle, Chennai.

For Petitioner
in both W.P.s : Mr.N.Chandrasekaran
for Mrs.MF.Shabana

For Respondent
in both W.P.s : Mr.M.Hariharan
Additional Government
Pleader(Taxes)

COMMON ORDER

Mr.M.Hariharan, learned Additional Government Pleader takes notice for the respondent. By consent of both the parties, the main 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 14.07.2016 passed in respect of the assessment years 2012-2013 and 2013-2014.

3. Heard Mr.N.Chandrasekaran, learned counsel appearing for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader appearing for the respondent.

4. Though several contentions are raised in these writ petitions, questioning the impugned assessment orders, this Court is not inclined to interfere with the impugned orders, solely on the ground that there is an enormous delay of nearly 3 years in approaching this Court and filing these writ petitions notwithstanding the fact that an appellate remedy is also available to the petitioner against these impugned orders, which they, failed to utilize. Further, it is seen that the petitioner through communication dated 11.06.2019 expressed their willingness to pay the balance amount within 60 days by stating that already the amount of Rs.20,000/- was paid on 12.06.2019. When such being the position, I do not think that these writ petitions can be entertained for further enquiry. Needless to say that the petitioner having given assurance before the Assessing Officer to pay the balance amount, ought to have paid the same by this time.

5. Accordingly, these Writ Petitions are dismissed as not maintainable, however, by granting liberty to the petitioner to pay the balance amount as demanded in the impugned orders within a period of two weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

mk
To

The Commercial Tax Officer
Cuddalore Town.

+1cc to M/s.M.F.Shabana, Advocate Sr.86406
+1cc to the Special Government Pleader Sr.86606

W.P.Nos.29427 & 29431 of 2019

pm[co]
srg 15/11/2019