IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.10.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.29680, 29683, 29684 & 29687 of 2019
and
W.M.P.Nos.29573, 29576, 29578 & 29580 of 2019

M/s.Sri Rankanna Steels
Rep. by its Proprietor Mr.R.Prakash Babu
Door No/Shop No.5, First Floor
No.81, New Vaidyanathan Street,
Tondiarpet, Chennai-600 081. ...Petitioner in all W.P.s

vs.

The State Tax Officer
Tondiarpet Assessment Circle
No.19 & 20, Kummalamman Koil Street,
Tondiarpet, Chennai-600 081.
...Respondents in all 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 in TIN.33261202894/2013-2014, 2014-2015, 2015-2016 and 2016-2017 dated 23.07.2019 & 02.08.2019 respectively quash the same and further direct the respondent to comply with the request of the petitioner by furnishing the proof for movement of goods, bank statement and Annexure-I of the other end dealers and afford cross-examination and thereafter, grant opportunity to the petitioner for filing objections and pass orders in accordance with law.

For Petitioner
in all W.P.s : Mr.V.Sundareswaran
For Respondent
in all W.P.s: Mr.M.Hariharan
Additional Government Pleader

C O M M O N   O R D E R

Mr.M.Hariharan, learned Additional Government Pleader (Tax) takes notice for the respondent. By consent of both parties, these main writ petitions are taken up for final disposal at the admission stage itself.

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2. All these writ petitions are filed challenging the orders of assessment dated 23.07.2019 & 02.08.2019 passed in respect of the assessment years 2013-2014, 2014-2015, 2015-2016 and 2016-2017 respectively.

3. The present writ petitions are filed challenging the impugned orders of assessment touching upon the merits of the assessment by raising very many factual disputes.

4. Perusal of the assessment orders would show that the same came to be passed after issuing notice to petitioner, considering their objections and also by providing an opportunity of personal hearing. Therefore, if the petitioner is aggrieved against the orders of assessment mainly by raising certain factual grounds touching upon the merits of the assessment, I do not think that the petitioner is entitled to straight away come before this Court and file the writ petitions, without exhausting a statutory remedy of appeal, since the Appellate Authority is also a fact finding authority before whom, the petitioner can raise all the factual contentions and agitate the matter.

5. Therefore, without expressing any view on the merits of the claim made by the petitioner and the orders passed by the Assessing Officer, these Writ Petitions are disposed of, only by granting liberty to the petitioner to file such statutory appeal within a period of two weeks from the date of receipt of a copy of this order. If any such appeal is filed within the time stipulated supra, the Appellate Authority shall consider the same and pass orders on merits and in accordance with law without reference to the period of limitation. Till an appeal is filed within the time stipulated supra, the respondent/Assessing Officer is directed not to take any coercive steps against the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

सत्यमेव जयते

Sd/-
Assistant Registrar(CS IV)

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//True Copy//

Sub Assistant Registrar

To

1.The State Tax Officer
Tondiarpet Assessment Circle
No.19 & 20, Kummalamman Koil Street,
Tondiarpet, Chennai-600 081.

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2.The Section Officer,
  Writ Section(Records),
  High Court, Madras.

(To return the impugned orders
 forthwith to the Petitioner)

+1cc to Mr.V.Sundareswaran, Advocate Sr.87691
+1cc to the Special Government Pleader Sr.87870

W.P.Nos.29680, 29683,
29684 & 29687 of 2019

spd[co]
srg 19/11/2019

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