IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.32202 of 2019
and
W.M.P.Nos.32479 & 32481 of 2019

R.Arvind
S/o.S.R.Radhakrishnan ... Petitioner

vs.

The Commercial Tax Officer
Arakkonam Assessment Circle
Arakkonam - 631 001. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorarified Mandamus, calling for the records relating to the order of the respondent 33934301724/2012-2013 dated 25.06.2013 and quash the same and direct the respondent to reassess and issue order for the year 2012-2013.

For Petitioner : Mr.R.Kannan

For Respondent : Mr.M.Hariharan
Additional Government Pleader

O R D E R

Mr.M.Hariharan, learned Additional Government Pleader takes notice for the respondent.

2. This writ petition is filed challenging the order of assessment dated 25.06.2013 relevant to the assessment year 2012-2013.

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

4. Admittedly, the impugned order of assessment was passed as early as on 25.06.2013 imposing tax and penalty. It is not the case of the petitioner that he is not aware of the impugned order. On the other hand, it is the contention of the petitioner that he has paid the tax in installments and however, now, the authorities are attempting to collect the penalty as well.

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5. Needless to say that when an order of assessment is

passed imposing tax and penalty and if the Assessee is aggrieved against the said order, he should have challenged the said order before appropriate forum in the manner known to law, immediately, after passing of the said order. In this case, it is seen that the petitioner slept over the matter for more than 6 years and has filed the present writ petition, now, that too, by challenging the penalty. It is further seen that an attempt made by the petitioner to revise the assessment was also rejected by the Assessing Officer by passing proceedings dated 09.05.2017. It is also seen that the said order has not been challenged by the petitioner.

6. Therefore, I find that the present action of the petitioner is a futile exercise, more particularly, when the same is made after a period of 6 years. Therefore, on the ground of delay and latches, this Writ Petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

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To

The Commercial Tax Officer
Arakkonam Assessment Circle
Arakkonam - 631 001.

+1cc to the Special Government Pleader(T), S.R.No. 96159

W.P.No.32202 of 2019

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