

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.12.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.19468 of 2020

and

WMP. Nos.24067 & 24068 of 2020

Venu Residency
by its Partner,
No.50 8A, Periyar Colony,
Avinashi Main Road,
Tirupur - 641 160.

...Petitioner

Vs

1. Assistant Commissioner (ST),
Rural Circle, Tirupur.
2. The Manager,
HDFC Bank Ltd., Kumar Nagar Branch,
Tirupur.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorarified Mandamus to call for the record on files of the first respondent in his proceedings in TNLHLH Act: 13712/2014-2015 dated 05.01.2018 and quash the same as without jurisdiction, arbitrary and as having been passed without application of mind hence unconstitutional and illegal and direct first respondent not to proceed against the petitioner in respect of the above demand pursuant to the impugned assessment order.

For Petitioner : Mr.T.V.Lakshmanan

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O R D E R

The petitioner challenges an order of assessment dated 05.01.2018, which, admittedly, been served upon the petitioner in time. No statutory appeal in terms of the provisions of Section 10 of the Tamil Nadu Tax on Luxuries Act, 1981 has been filed and the order has thus become final.

2. In the light of the fact that there is no legal infirmity pointed out in the order, this writ petition is devoid of merits and stands dismissed. Connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar

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Sub Assistant Registrar

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To

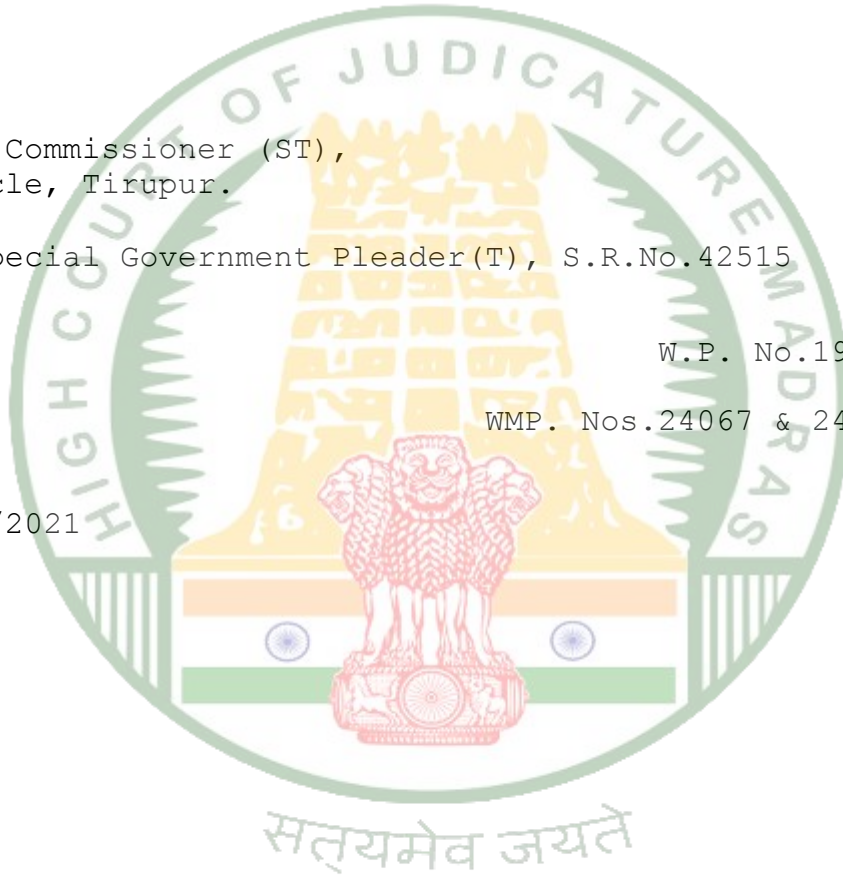
Assistant Commissioner (ST),
Rural Circle, Tirupur.

+1cc to Special Government Pleader(T), S.R.No.42515

W.P. No.19468 of 2020
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MP (CO)
KKV/08/01/2021



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