



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.08.2021

CORAM

THE HON'BLE Mr. JUSTICE S.M.SUBRAMANIAM

W.P.Nos.12205, 12206 & 12207 of 2013
and
M.P.Nos.1, 1 & 1 of 2013

JKR Mills,
Rep.by its Proprietrix,
Mrs.Kalpana Jayabalakrishnan,
11A, Nalagoundampalayam,
Karumathampatti, Coimbatore District.

...Petitioner in all WPs.

Vs

1. The Assistant Commissioner (CT) (FAC),
Tirupur Central II Circle,
Tirupur.

2. The Joint Commissioner (Enf) CT,
Coimbatore - 641 018.

... Respondents in both WPs.

COMMON PRAYER : Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the 1st respondent in TIN:33842466000 / 2009 - 10, TIN:33842466000 / 2010 - 11 & TIN:33842466000 / 2011 - 12 respectively, dated 31.01.2013 quash the same.

For Petitioner : Mr.Hariharan

For Respondents : Mr.V.Nanmaran
Government Advocate

..in all WPs.

COMMON ORDER

Admittedly, the original Assessment Orders for the years 2009 - 10, 2010 - 11 & 2011 - 12, are under challenge in these writ petitions.



institutional hierarchy and the importance attached to such appellate institutions. The appellate institutions provided under the statute at no circumstances be undermined by the higher Courts. The appellate forums are the final fact finding authorities and more so, possessing expertise in a particular field. Thus, the finding of such appellate forums would be a valuable assistance for the purpose of exercise of judicial review by the High Court under Article 226 of the Constitution of India. The High Court cannot conduct a roving enquiry with reference to the facts and circumstances based on the documents and evidences. Based on the mere affidavits filed by the litigants, the disputed facts cannot be concluded. Thus, the importance of fact finding by the appellate forums is of more value for the purpose of providing complete justice to the parties approaching the Court of law.

6.The point of delay may be an acceptable ground for the purpose of entertaining a Writ Petition. The practise of filing the Writ Petition without exhausting the statutory remedies are in ascending mode and such Writ Petitions are filed with a view to avoid pre-deposits to be made in statutory appeals and on the ground that the appellate remedies are time consuming.

7.In view of the facts and circumstances, the petitioner is at liberty to prefer an appeal before the Competent Appellate Authority within a period of four weeks from the date of receipt of a copy of this order, in a prescribed format and by complying with the provisions of the Statutes and Rules. In the event of receiving any such appeal, the Appellate Authority shall condone the delay, if any, taking into consideration of the pendency of the writ petition before this Court and dispose of the appeal on merits and in accordance with law and by affording opportunity to the petitioner as early as possible.

8.With these directions, these writ petitions stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

Pns



To

1.The Assistant Commissioner (CT) (FAC),
Tirupur Central II Circle,
Tirupur.

2.The Joint Commissioner (Enf) CT,
Coimbatore - 641 018.

+lcc to Special Government Pleader (Taxes) Sr No.40531

W.P.Nos.12205, 12206 & 12207 of 2013
and
M.P.Nos.1, 1 & 1 of 2013

RLD (CO)
PR (02/09/2021)