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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.24997 of 2021
and
W.M.P.No.26320 of 2021

(Through Video Conferencing)

Parvathy Ortho Hospital Private Limited,
Represented by its Director,
No.241, GST Road,
Chrompet, Chennai - 600 044.

... Petitioner

Vs

The Assistant Commissioner (ST),
Chrompet Assessment Circle,
Nandanam, Chennai - 600 035.

...Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records relating to the issuance of impugned Assessment Order bearing Ref.No.TIN/33050947657/ 2016-2017 dated 04.10.2021 to the extent objected herein and quash the same.

For Petitioner : Ms.S.P.Sri Harini

For Respondent : Mr.D.Ravichander
Special Government Pleader

ORDER

Mr.D.Ravichander, learned Special Government Pleader takes notice on behalf of the respondent.

2. The petitioner has an alternate remedy to challenge the impugned Assessment Order dated 04.10.2021. The order otherwise appears to be a revision order. There is no merits in the present writ petition.

3. Accordingly, this Writ Petition is dismissed with liberty to the petitioner to file a statutory appeal within a period of fifteen days from the date of receipt of a copy of this order.



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4. If such appeal is filed by the petitioner before the Appellate Commissioner, the Appellate Commissioner shall consider the same and pass appropriate orders on merits within a period of four weeks from the date of receipt of a copy of this order.

5. Registry is directed to return the original copy of the impugned order to facilitate the petitioner to file statutory appeal within a period of fifteen days as mentioned above. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

rgm/arb

To

The Assistant Commissioner (ST),
Chrompet Assessment Circle,
Nandanam, Chennai - 600 035.

Copy to:-

The Section Officer,
VR Section,
High Court, Madras-104.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.61158

+1cc to the Special Government Pleader, S.R.No.61123

W.P.No.24997 of 2021

and

W.M.P.No.26320 of 2021

RR(CO)

CT 07/12/2021