



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 11.02.2021

CORAM

THE HONOURABLE MR.JUSTICE **G.R.SWAMINATHAN**

WEB COPY

W.P. (MD)No.1652 of 2021
and
W.M.P. (MD)No,1394 of 2021

Tvl.Patil Rail Infrastructure Pvt., Limited,
represented by its Senior Manager,
M.Selvaganapathy. : Petitioner

Vs.

- 1.The Commissioner of Commercial Taxes,
Office of the Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.
- 2.The Assistant Commissioner (ST),
Thirumangalam Assessment Circle,
Commercial Taxes Office,
No.15/91, Sonaiyar Street, Jawahar Nagar,
Thirumangalam, Madurai District-625 706. : Respondents

PRAYER :- Petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari, to call for records pertaining to the impugned proceedings of the second respondent in TIN.33975041812/2013-14 dated 27.11.2020 and quash the same.

For Petitioner	:Mr.R.Rooban
For Respondent	:Mr.S.Dayalan
	Government Advocate

ORDER

Heard the learned Counsel for the petitioner and learned Government Advocate appearing for the respondents.

2.The petitioner's Counsel challenges the impugned order primarily on the ground that after remand was made by the Appellate Authority, the Assessing Authority went beyond the terms of the remand. He would also state that the assessing authority misapplied the binding precedents of this Court.

3.Though the contentions urged by the learned Counsel for the petitioner appear to be quite persuasive, I am not inclined to interfere, because, as rightly pointed out by the learned Government



Advocate, the order under challenge is an appealable order. Therefore, on this sole ground, I decline to interfere.

4. Accordingly, the Writ Petition is dismissed. The petitioner is given three weeks time from the date of receipt of a copy of this order to file statutory appeal. Till the Appellate Authority dispose of the application for interim relief, the impugned order will be kept in abeyance. No costs. Consequently, connected miscellaneous petition is closed.

5. Registry is directed to return the original impugned order to the learned Counsel for the petitioner, after it is substituted by a photocopy.

Sd/-

Assistant Registrar (CO)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

cmr

To

1. The Commissioner of Commercial Taxes,
Office of the Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

2. The Assistant Commissioner (ST),
Thirumangalam Assessment Circle,
Commercial Taxes Office,
No.15/91, Sonaiyar Street, Jawahar Nagar,
Thirumangalam, Madurai District-625 706.

Copy to:

The Section Officer,
Writ Section,
Madurai Bench of Madras High Court, Madurai
(for Returning Original Impugned order)

+1 CC to M/s.B.ROOBAN, Advocate (SR-4748[F] dated 12/02/2021)

+1 CC to M/s.GP (SR-4970[F] dated 15/02/2021)

W.P. (MD)No.1652 of 2021
11.02.2021

—
srk(CO)

KK(18.02.2021) 2P 6C

<https://hcservices.ecourts.gov.in/hcservices/>