



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.02.2021

CORAM

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD) No. 15936 of 2019

and

W.M.P. (MD) No. 12651 of 2019

M/s.A.A.Agency,
Rep. by its Proprietor K.Balamurugan,
N.H45, Trichy Road, Dindigul.

... Petitioner

Vs.

The State Tax Officer(Main),
Dindigul (Rural) Assessment Circle,
Commercial Tax Building,
Dindigul.

... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN33225262851/2013-14 dated 15.05.2019 issued by the respondent and quash the same as unconstitutional, without jurisdiction, void ab initio and arbitrary, illegal, without jurisdiction and against the principles of natural justice and direct the respondent to pass assessment order afresh after affording an opportunity of being heard to the petitioner by considering the reply and records filed on 02.05.2019 within such time as may be directed by this Court.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.S.Dayalan,
Government Advocate.

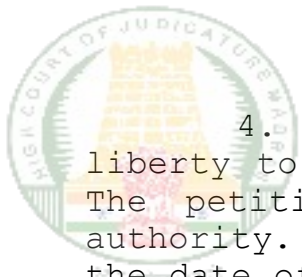
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O R D E R

Heard the learned counsel on either side.

2. The petitioner challenges the impugned order on a host of grounds. According to him, the respondent will not have the jurisdiction to pass the impugned order.

3. Be that as it may, I do not find any violation of the principles of natural justice. The issue will have to be canvassed only on merits.



4. Therefore, this writ petition stands dismissed giving liberty to the petitioner to avail his statutory remedy of appeal. The petitioner is given six weeks time to move the appellate authority. If the appeal is filed within a period of six weeks from the date of receipt of a copy of this order, the appellate authority will entertain the appeal without any reference to limitation. The order impugned in this writ petition shall be kept in abeyance for a period of eight weeks. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CO)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

PMU

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

The State Tax Officer(Main),
Dindigul (Rural) Assessment Circle,
Commercial Tax Building,
Dindigul.

+1 CC to Mr.S.KARUNAKAR, Advocate (SR-5787[F] dated 17/02/2021)

+1 CC to SPL GP (SR-5892[F] dated 18/02/2021)

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