



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.02.2021

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WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.18781 of 2019

and

W.M.P.(MD)No.15122 of 2019

M/s.Senthamarai Marbles and Granites Pvt. Ltd.,
Represented by its Managing Director,
R.S.Tamil Selvan
73A, D.D.Main Road,
Arapalayam, Madurai.

... Petitioner

Vs.

The Assistant Commissioner (ST),
West Veli Street Assessment Circle,
Commercial Taxes Building,
Dr.Thangaraj Road, Madurai-20.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent pertaining to its order in assessment No.33475025015/2015-16 dated 10.05.2019 and to quash the same and consequently direct the respondent to consider the objection submitted by the petitioner on 30.07.2018.

For Petitioner : Mr.S.C.Herold Singh

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

ORDER

Heard the learned counsel on either side.

2.The learned counsel for the petitioner reiterated all the contentions set out in the affidavit filed in support of the writ petition. I am of the view that no ground is made out to bypass the alternative remedy. The petitioner was given pre-revision notice and he was issued with personal hearing notice. Though the petitioner had given his objections, he did not attend the personal hearing. On the face of it, I do not find any violation of principles of natural justice. Therefore, the petitioner has to necessarily avail the



appellate remedy. If the petitioner files an appeal within a period of three weeks from the date of receipt of a copy of this order, the appellate authority will entertain the appeal without reference to limitation but of course subject to formalities such as pre-deposit. I make it clear that I have not gone into the merits of the matter.

3. The writ petition is disposed of with the aforesaid liberty. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (AD-II)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

IAS

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 Assistant Commissioner (ST),
West Veli Street Assessment Circle,
Commercial Taxes Building,
Dr.Thangaraj Road,
Madurai-20.

Copy to:

The Section Officer,
ER Section,
Madurai Bench of Madras High Court,
Madurai.

+1 CC to Mr.S.C.HEROLD SINGH, Advocate (SR-7712[F] dated 01/03/2021)

**Order made in
W.P(MD)No.18781 of 2019 and
W.M.P. (MD)No.15122 of 2019
26.02.2021**

IAS (CO)

SRS (10/03/2021) 2P : 4C