



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.8387 of 2017

and

W.M.P. (MD)No.6387 of 2017

Tvl Rasik Hardwares,
Represented by its Proprietor,
M.Sheik Allauddin.

... Petitioner

Vs.

The Commercial Tax Officer (CT),
Papanasam,
Thanjavur District.

... 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 in TIN No.33583841118/2013-2014 dated 20.03.2017 on the file of the respondent and quash the same as illegal and against the principle of natural justice and direct the respondent to follow the rule of law.

For Petitioner : Mr.S.Sridhar
For Respondent : Mrs.J.Padmavathi Devi,
Special Government Pleader

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.

3.I am of the view that they are factual in nature and therefore, the petitioner has to necessarily avail the alternative appeal remedy. Therefore, the writ petition is dismissed giving liberty to the petitioner to file statutory appeal before 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 same without reference to limitation. Since the original order has been filed along with this writ petition, the appeal can be filed by enclosing a notarized photocopy. If the petitioner had already paid 25% of the tax amount in terms of the interim order granted by this Court, then there is no need for the petitioner to make any fresh pre-deposit. If the petitioner has not complied with the condition imposed by this Court while granting interim order, then obviously, the petitioner will have to pay 25% of tax amount as pre-deposit. All the contentions of the writ petitioner are left open. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (P&A)

// True Copy //

/ /2021

Sub Assistant Registrar (CS)

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 Commercial Tax Officer (CT),
Papanasam,
Thanjavur District.

W.P (MD) No. 8387 of 2017
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