



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.18334 of 2017 and
WMP(MD) No.14789 of 2017

M/s.Lakshmi Tradings,
Represented by its
M.Dhakshinamoorthy,
S/o T.Murugaiyan
M.K.K. Building,
Door No.1000-C, Covai Road,
Karur - 639 002.

...Petitioner

Vs.

The Commercial Tax officer,
Karur (South) Assessment Circle,
Karur.

...Respondent

PRAYER: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in TIN 33233682473/2012-13 dated 30.06.2017 and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass a assessment order afresh in the light of the guidelines enunciated in the batch of Writ Petitions in W.P.No.105/2016 (M/s.JKM Solutions Private Limited and batch of writ petitions) etc dated 01.03.2017, including the opportunity of personal hearing.

For Petitioner	: Mr.N.Shanmugaselvam
For Respondents	: Mr.M.Parameshwaran for Mrs.S.Srimathy

O R D E R

Heard the learned counsel on either side.

2.The order impugned in the Writ Petition is appealable in nature. The petitioner's counsel raised contentions, which require factual investigation.

3.Therefore, the Writ Petition is dismissed, leaving it open to the petitioner to file a Statutory Appeal. If the appeal is filed within four weeks from the date of receipt of a copy of this order, the Appellate Authority will entertain the appeal without insisting on limitation. Since the original order has been filed along with the Writ Petition, the petitioner is permitted to



file the appeal by enclosing the photocopy of the order. Of course, the petitioner has to fulfill other conditions like, pre-deposit etc., No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS-III)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

vrn

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,
Karur (South) Assessment Circle,
Karur.

+1 CC to M/s.SPL GP (SR-14100[F] dated 29/03/2021)

W.P. (MD)No.18334 of 2017 and
WMP(MD) No.14789 of 2017
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SSS(CO)

TR(27.04.2021) 2P 3C