



W.P.No.5016 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 17.10.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

WP.No.5016 of 2020

and

WMP.No.5928 of 2020

M/s.Sai Krishna Constructions (TN) Pvt. Ltd.,
Represented by its Director,
No.282, N.S.R. Road, Saibaba Colony,
Coimbatore – 641 025.

... Petitioner

Vs

The Assistant Commissioner (ST),
Saibaba Colony Assessment Circle,
Coimbatore - 18.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records on the file of the
Respondent and quash the impugned order bearing TIN: 33152062423/2015-16
dated 28.05.2019.

For Petitioner : Mr.A.P.Srinivas

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader



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ORDER

The matter was heard for sometime and I find that the issue relates to the taxability of joint development undertaken by the petitioner with one Mr.M.Charles S/o S.Martin, who is stated to be a land owner.

2.Various arguments are advanced by the learned counsel for the petitioner challenging the sale value that has been brought to tax as well as the non-grant of deduction of land cost. However, this matter is best left to the authorities to decide, since they involve appreciation of the terms between the developer and land owner.

3.Hence notwithstanding that the writ petition has been filed beyond the period of statutory limitation provided, i.e. order of assessment is dated 28.05.2019 and this writ petition has been filed on 24.02.2020, and in light of there being no objection by Mr.TNC.Kaushik, learned Additional Government Pleader for the respondent on this aspect, the petitioner is permitted to move the appellate authority within a period of four (4) weeks from today by way of statutory appeal. Appeal, if filed within the stipulated period, shall be entertained by the first appellate authority without reference to limitation but ensuring compliance of all other statutory conditions, including pre-deposit.

4.With this, this writ petition is dismissed granting liberty as aforesaid. No costs. Connected Miscellaneous Petition is closed.



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vs

Index : Yes / No

Speaking Order/Non-speaking order

To

The Assistant Commissioner (ST),
Saibaba Colony Assessment Circle,
Coimbatore - 18.



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DR.ANITA SUMANTH, J.

VS

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