



WEB COPY



W.P.Nos.26123 and 18718 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 12.10.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.26123 and 18718 of 2022
and WMP Nos.18093, 18095 and 25196 of 2022

P.Natesan

... Petitioner in both W.Ps

Vs

1. The Appellate Deputy Commissioner (ST),
Erode.

.... Respondent in W.P.No.26123 of 2022

2. The Assistant Commissioner (ST),
Bhavani Assessment Circle,
Bhavani – 638 301.

... Respondent in both W.Ps

PRAYER in W.P.No.26123 of 2022: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records relating to the impugned recovery proceedings of the 2nd respondent in TIN No.33282943160/2013-14 & 2014-15 and quash the recovery notice dated 29.08.2022 passed therein.

PRAYER in W.P.No.18718 of 2022: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in TIN No.33282943160/2013-14 and quash the impugned proceedings dated 27.02.2019 passed therein and further direct the respondent to consider the representation dated 11.07.2022.



W.P.Nos.26123 and 18718 of 2022

In both W.Ps
For Petitioner : Mr.B.Raveendran
For Respondents : Mrs.K.Vasanthamala
Government Advocate

COMMON ORDER

Learned counsel for the petitioner would submit that the petitioner does not wish to pursue these Writ Petitions, as he wishes to approach the appellate authority. He has also made an endorsement to that effect.

2. The communication impugned in W.P.No.26123 of 2022 is recovery notice in respect of demand of tax and penalty for the periods 2013-14 and 2014-15. As far as proceedings for 2014-15 are concerned, an order of assessment has been passed on 30.12.2021, as against which, the petitioner has filed an appeal before the first appellate authority, which is stated to be pending.

3. Thus, the petitioner prays that he be permitted to challenge the proceedings for 2013-14 as well, which are dated 27.12.2018 and 27.02.2019. No objection is raised by the learned Government Advocate to the request made.

4. Hence, the petitioner is granted three (3) weeks from today to challenge proceedings dated 27.12.2018 and 27.02.2019. Appeal, if any, filed within the time as aforesaid, the same shall be taken on file without reference to limitation but ensuring compliance with all other statutory conditions. The petitioner is also



W.P.Nos.26123 and 18718 of 2022

at liberty to seek interim protection before the appellate authority in respect of both the assessment years.

5. The appellate authority shall hear the petitioner and dispose the appeals in accordance with law.

6. This Writ Petitions are dismissed as withdrawn with liberty as aforesaid. No costs. Connected Miscellaneous Petitions are closed.

12.10.2022

Index : Yes / No
Speaking Order
sl

To

1. The Appellate Deputy Commissioner (ST),
Erode.
2. The Assistant Commissioner (ST),
Bhavani Assessment Circle,
Bhavani – 638 301.



WEB COPY



W.P.Nos.26123 and 18718 of 2022

S1

W.P.Nos.26123 and 18718 of 2022
and WMP Nos.18093, 18095 and 25196 of 2022

12.10.2022