



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **11.03.2022**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P. (MD) No.2057 of 2021

and

W.M.P. (MD) No.1733 of 2021

WEB COPY

Tvl.Susee Automotive Private Limited,
represented by its Managing Director,
J.Rajiv Subramanian, aged about 47 years,
S/o.S.Jeyabalan,
No.25, Tamilsangam Road,
Madurai- 625 001.

... Petitioner

/vs./

1.The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005.

2.The Assistant Commissioner (CT),
Madurai Rural (South) Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai 625 020.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for records pertaining to the impugned proceedings of the 2nd respondent in TIN.33665165027/2012-13 dated 05/12/2019 and quash the same.

For Petitioner : Mr.S.Murugadas
For Respondents : Mr.K.Selva Ganesan
Government Advocate

ORDER

The petitioner has challenged the impugned order dated 05.12.2019 by way of this writ petition on 02.02.2021 long after the period of limitation has expired. There is no justification in entertaining this writ petition as the petitioner had an alternate remedy before the appellate Deputy Commissioner (CT), Appeal Legacy, Madurai.

2.Considering the fact that the dispute pertains to the assessment year of 2012-2013, liberty is given to the petitioner to file a statutory appeal before the appellate authority, namely the Deputy Commissioner (CT), within a period of 30 days from the date of receipt of a copy of this order. If such appeal is filed within



such time, the appellate authority shall dispose of the same on merits and in accordance with law as expeditiously as possible without reference to limitation.

3.The writ petition stands dismissed, in terms of the above observation. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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To

1.The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005.

2.The Assistant Commissioner (CT),
Madurai Rural (South) Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai 625 020.

COPY TO:

THE DEPUTY COMMISSIONER (CT),
APPEAL LEGACY, MADURAI.

+1 CC to M/s.B.ROOBAN, Advocate (SR-11792[F] dated 14/03/2022)

+1 CC to M/s.SPL GP (SR-11805[F] dated 14/03/2022)

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SS (CO)
GC (25.03.2022) 2P 6C