



WEB COPY



W.P. Nos.9076 of 2021 etc., batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2023

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.9076, 9079, 9081 and 9083 of 2021

and

W.M.P. Nos.9624, 9627, 9630 and 9631 of 2021

M/s.Ashapuri Refrigeration
Represented by its Proprietor

... Petitioner in all W.Ps.

Vs.

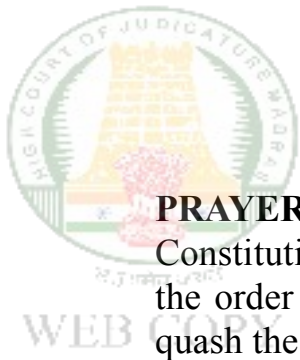
The Assistant Commissioner (CT),
Esplanade Assessment Circle,
No.116, Angappa Naicken Street,
1st Floor, Chennai-1.

... Respondent in all W.Ps.

PRAYER in W.P.No.9076 of 2021: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the order of the Respondent dated 15.03.2021 in TIN/33901261809/2006-07 and quash the same.

PRAYER in W.P.No.9079 of 2021: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the order of the Respondent dated 15.03.2021 in TIN/33901261809/2007-08 and quash the same.

PRAYER in W.P.No.9081 of 2021: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the order of the Respondent dated 15.03.2021 in TIN/33901261809/2008-09 and quash the same.



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PRAYER in W.P.No.9083 of 2021: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the order of the Respondent dated 15.03.2021 in TIN/33901261809/2009-10 and quash the same.

For Petitioner : Mr.K.Narayanan
in all cases for Mr.Adithya Reddy

For Respondent : Mr.Prashanth Kiran
in all cases Government Advocate

COMMON ORDER

These writ petitions have been filed challenging the order of the Respondent dated 15.03.2021 in TIN/33901261809 for the assessment years 2006-07, 2007-08, 2008-09 and 2009-10.

2. It is submitted by the learned counsel for the Respondents that the writ petitions are not maintainable inasmuch as disputed questions of fact are involved.

3. The learned counsel for the petitioner would submit that they may be permitted to file an appeal.

4. Recording the same, these writ petitions are disposed of with liberty to the petitioner(s) to file an appeal(s) within a period of 4 weeks from the date of receipt of a copy of this order, if any appeal(s) is filed the same shall be admitted /



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entertained without reference to limitation, if other conditions relating to appeal are complied with including pre-deposit, if any. No costs. Consequently, connected miscellaneous petitions are closed.

30.10.2023

Speaking (or) Non Speaking Order

Index:Yes/No

Neutral Citation: Yes/No

Mka/ Spp

To:

The Assistant Commissioner (CT),
Esplanade Assessment Circle,
No.116, Angappa Naicken Street,
1st Floor, Chennai-1.



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W.P. Nos.9076 of 2021 etc., batch

MOHAMMED SHAFFIQ, J.

Mka/ Spp

W.P. Nos.9076, 9079, 9081 and 9083 of 2021
and
W.M.P. Nos.9624, 9627, 9630 and 9631 of 2021

30.10.2023