



WEB COPY



W.P. No.12961 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.11.2023

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.12961 of 2021 and
W.M.P. No.13765 of 2021

M/s.Sarmangal Synthetics Pvt. Ltd.
Represented by its Managing Director Shri.B.Nirmal Jain
SF 136/2,S. Mettupalayam Post,
Kovilpalayam Via,
Pollachi 642 110.

.. Petitioner

Vs.

Assistant Commissioner (State Tax)
Pollachi Rural Assessment Circle,
Pollachi.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records leading to the issue of impugned order bearing TIN 33662281411/15-16 dated 29.03.2021 passed by the respondent and quash the same.

For Petitioner : Ms.K.Aarthy for
Mr.S.Jai Kumar

For Respondent : Ms.Amrita Dinakaran
Government Advocate



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ORDER

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The present writ petition is filed challenging the impugned assessment order dated 29.03.2021 on the premise that the rate of tax in respect of polyester yarn has been erroneously subject to tax at 14.5% instead of 5% and further the show cause notice dated 24.08.2020 has not been served on the petitioner and thus the learned counsel for the petitioner would submit that the impugned order of assessment is lacking jurisdiction.

2. To the contrary, it is submitted by the learned counsel for the respondent that the impugned notice and order have been duly served. It was further submitted that in any view whether notice / order has been served in accordance with the manner prescribed is essentially a question of fact and enquiry on the above aspect is beyond realm of jurisdiction under Article 226 of the Constitution of India.

3. At this juncture, a request was made by the learned counsel for the petitioner to grant time to file an appeal which was not seriously objected to by the Respondent. In view of the same, liberty is granted to the petitioner to file an appeal within a period of 4 weeks from the date of receipt of copy of this order and the same shall be admitted / entertained without reference to



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limitation, however, subject to complying with the other conditions relating to

appeal including pre-deposit.

4. With the above direction, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

01.11.2023

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

spp/shk



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MOHAMMED SHAFFIQ, J.

spp/shk

To:
Assistant Commissioner (State Tax)
Pollachi Rural Assessment Circle,
Pollachi.

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