



W.P.Nos.16757 and 16762 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.06.2023

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.Nos.16757 and 16762 of 2023

and

W.M.P.Nos.16036, 16040, 18447 and 18449 of 2023

D.Sethurajan

Petitioner in both W.P.s

Vs.

The Assistant Commissioner (ST),
Rasipuram Assessment Circle,
Rasipuram.

Respondent in both W.P.s

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorari calling for the records on the files of the respondent in TIN:33073162350/2013-14 and TIN:33073162350/2014-15 dated 23.03.2023 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

In both petitions:

For Petitioner : M/s.R.Senniappan

For Respondents : Mr.Harsha Raj, AGP

COMMON ORDER

Since the issue involved in the above Writ Petitions are one and the same, they are disposed of by way of this common order.



W.P.Nos.16757 and 16762 of 2023

2. Aggrieved by the impugned assessment order dated 23.03.2023

passed by the respondent in TIN:33073162350/2013-14 and TIN:33073162350/2014-15, the petitioner has come up with the above writ petitions seeking to quash the said order dated 23.03.2023.

3. Learned counsel for the petitioner submits that though the petitioner has filed these Writ Petitions, challenging the impugned order dated 23.03.2023 passed by the respondent, he fairly conceded that as against the order passed by the respondent, there is an effective appeal remedy available before the appellate authority. Hence, he restricted his prayer and sought permission of this Court to file an appeal before the appellate authority.

4. Heard learned Additional Government Pleader appearing for the respondent and perused the materials placed on record.

5. In view of the fair stand taken by the learned counsel for the petitioner, this Court, without interfering with the order under challenge, grants liberty to the petitioner to file appropriate appeal before the appellate



W.P.Nos.16757 and 16762 of 2023

authority concerned within a period of one (1) week from the date of receipt of a copy of this order. On receipt of such appeal petition, the appellate authority concerned is directed to pass appropriate orders on the said appeal within a period of two weeks thereafter. However, the period pending before this Court is excluded for the purpose of limitation.

6. This Writ Petition is accordingly dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

30.06.2023

Index : Yes / No

Internet : Yes / No

rap

To

The Assistant Commissioner (ST),
Rasipuram Assessment Circle,
Rasipuram.



WEB COPY



W.P.Nos.16757 and 16762 of 2023

M.DHANDAPANI, J

rap

W.P.Nos.16757 and 16762 of 2023

30.06.2023