



W.P.No.27829 of 2023

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**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 22.09.2023

CORAM

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

W.P.No.27829 of 2023

and

W.M.P.No.27321 of 2023

JJM Urakadai,  
Rep. by its proprietor Mr.J.Moorthy,  
No.26, Old No.75/2, Pazhavara Street,  
T.Pudupalayam,  
Thiruvannainallur Taluk,  
Villupuram District.

... Petitioner

Vs.

1.The Deputy Commercial Tax officer,  
Tirukoilur,  
Villupuram District.

2.The Sub-Registrar,  
Thiruvannainallur Sub-Registration District,  
Thiruvannainallu,  
Villupuram District.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the 1<sup>st</sup> respondent in connection with the impugned order passed by him in TIN.33854762712/2012-13 dated 13.03.2015 (served on 28.08.2023) and quash the same.



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For Petitioner : Mr.Ali Hasan Khan for  
Mr.S.Sivakumar

For Respondents : Mrs.E.Ranganayaki  
Special Government Pleader

**ORDER**

Mrs.E.Ranganayaki, learned Special Government Pleader takes notice on behalf the respondents.

2.The learned Special Government Pleader for the respondents has produced the records TO show that notice which preceded the impugned order dated 13.03.2015 was indeed served on the petitioner. The Acknowledgement card is also available in the original file. Similarly, the petitioner has also received the copy of the impugned Assessment Order. The impugned Assessment Order dated 13.03.2015 acknowledged by the petitioner. Thus, there is absolutely no scope for interfering with the impugned Assessment Order, as the attempt of the petitioner is to revive a state cause of action which expired long before in the year 2015.



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3.The averments in the affidavit contain incorrect particulars stating that the order was not served on the petitioner. Hence, there is no merits in the present writ petition.

4.Under these circumstances, Court is not inclined to entertain this writ petition. Accordingly, this writ petition is dismissed. No Costs. Consequently, connected writ miscellaneous petition is closed.

**22.09.2023**

Index : Yes/No  
Internet : Yes/No  
Speaking Order/Non-Speaking Order  
Neutral Citation : Yes/No  
jas/mac

To

- 1.The Deputy Commercial Tax officer,  
Tirukoilur,  
Villupuram District.
2. The Sub-Registrar,  
Thiruvennainallur Sub-Registration District,  
Thiruvennainallu,  
Villupuram District.



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**C.SARAVANAN, J.**

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