



W.P.(MD) No.6242 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.03.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) No.6242 of 2023

and

W.M.P.(MD) Nos.5938 and 5940 of 2023

T.Vasanthan

.. Petitioner

Vs.

Commissioner Tax Officer-I,
Rajapalayam Circle,
Rajapalayam-626 117.

.. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari to call for the records leading to the issuance of assessment order bearing Reference No.TIN: 33616260330/2017-18 dated 15.03.2020 passed by the respondent herein and quash the same.

For Petitioner : Mr.A.S.Krishnan

For Respondent : Mr.T.Amjadkhan
Government Advocate



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ORDER

This Writ Petition is filed to quash the assessment order bearing Reference No.TIN:33616260330/2017-18, dated 15.03.2020 passed by the respondent.

2. A perusal of the impugned order would show that there is an appeal remedy available to the Appellate Deputy Commissioner (ST), Virudhunagar.

3. Learned counsel for the petitioner would submit that the petitioner is ready to pay the demand, provided the penalty is reasonable.

4. Taking into account the above submission and the fact that there is an appeal remedy available, this Writ Petition is disposed of giving liberty to the petitioner to file an appeal before the Appellate Deputy Commissioner (ST), Virudhunagar within a period of two weeks from the date of receipt of a copy of this order. The delay in filing the appeal is condoned, since the learned counsel for the petitioner has made a



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submission that the petitioner is ready to comply with the order, provided the Taxing Officer shows bit of leniency with reference to the payment of penalty. It is open to the appellate authority to consider the said request and pass orders within a period of six weeks from the date of filing of the appeal. It is made clear that no coercive step shall be taken till then. No costs. Consequently, connected miscellaneous petitions are closed.

27.03.2023

NCC : Yes/No

Index : Yes/No

Internet : Yes

abr

To

Commissioner Tax Officer-I,
Rajapalayam Circle,
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P.T.ASHA, J.

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