



WEB COPY

W.P.No.22858 of 2008

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.08.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.P.No.22858 of 2008
and
M.P.No.1 of 2008

A.Kathiresan

.. Petitioner

VS

The Commercial Tax Officer,
Salem (Rural) Assessment Circle,
Salem.

.. Respondent

Prayer : Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records on the file of the respondent in Form VI (TNGST.RC.No.1018/2007) dated 30.06.2008 issued under the Tamil Nadu Tax on Entry of Vehicle into Local Areas Act, 1990 and quash the same as being illegal, invalid and contrary to the principle laid down by this Court in the judgment reported in (2008) 13 VST 390 (Mds) (R.Gandhi v State of Tamil Nadu and others).

For Petitioner : Mr.P.Rajavelu
(Vakalat not filed)

For Respondents : Mr.V.Prashanth Kiran
Government Advocate



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ORDER

(Order of the Court was made by Dr.ANITA SUMANTH.,J)

After some discussion, learned counsel for petitioner does not pursue this writ petition but instead agree that the more appropriate remedy would be for the petitioner to challenge the impugned order of assessment by way of statutory appeal.

2. The writ petition was filed originally by Mr.R.Senniappan, who has unfortunately, passed away. Mr.P.Rajavelu, has stepped into his shoes and no vakalat has been filed. Hence a copy of this order will be sent by the Registry to the petitioner as well. This writ petition is dismissed granting liberty to the petitioner to challenge the impugned order of assessment dated 30.06.2008 by way of statutory appeal subject to compliance with the following directions:-

(i) appeal has to be filed within a period of four weeks from today accompanied by pre-deposit, if any.

(ii) on receipt of appeal as aforesaid, the same shall be entertained without reference to limitation ensuring compliance with all other conditions, including pre-deposit.

(iii) Let petitioner be heard by issuance of notice and orders be passed on the appeal in accordance with law, within a period of six weeks from institution of appeal as



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above.

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3. This writ petition is dismissed with liberty in above terms. No costs. Connected miscellaneous petition is closed.

[A.S.M., J] [G.A.M., J]
29.08.2024

Index:Yes/No
Neutral Citation:Yes
ssm

Note to Registry : A copy of this order to be sent to writ
petitioner vide observation at paragraph 2.

To

The Commercial Tax Officer,
Salem (Rural) Assessment Circle,
Salem.



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DR. ANITA SUMANTH,J.
and
G. ARUL MURUGAN.,J

ssm

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