



WEB COPY



W.P. No.11834 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.01.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.11834 of 2021

W.M.P. Nos.12574 and 12576 of 2021

M/s.Sri Guru Air Systems
Rep. by its Proprietor,
Mr.Ramaraju, S/o.Subramanian,
No.248, Thiruvalluvar Salai,
Kosapalayam, Pondicherry 605 013.

.. Petitioner

Vs.

1. The Union of India,
Rep. by its Commercial Tax Department,
Government of Puducherry.

2. Additional Deputy Commercial Tax Officer- GDI,
Commercial Taxes Department,
Pondicherry – 605 005.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records pertaining to the Order dated 23.12.2020 passed by the second respondent in so far it relates to demand of tax and penalty for the period from 2017 to Nov 2018 and quash the same as illegal, null and void and further direct the second respondent to afford an opportunity to the petitioner by fixing a personal hearing.

For Petitioner : Ms.R.Renuka Devi
for M/s.Pondy Law Firm

For Respondents : Mr.R.Sreedhar
Additional Government Pleader (Pondicherry)



W.P. No.11834 of 2021

ORDER

WEB COPY

When the matter was taken up for hearing learned counsel for the petitioner sought for liberty to file an appeal. She also made an endorsement to that effect which reads as under :

“Statutory remedy of appeal is available for the writ petitioner. Hence, I would pray before this Hon'ble Court to dispose off the writ petition with liberty to file appeal before the concerned appellate authority.”

2. Recording the same, the writ petition stands disposed of with liberty to the petitioner to file an appeal(s) within a period of 4 weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

19.01.2024

Speaking (or) Non Speaking Order
Index: Yes/No
Neutral Citation: Yes/No
Spp



W.P. No.11834 of 2021

WEB COPY

To:

1. The Union of India,
Commercial Tax Department,
Government of Puducherry.
2. Additional Deputy Commercial Tax Officer- GDI,
Commercial Taxes Department,
Pondicherry – 605 005.



WEB COPY



W.P. No.11834 of 2021

MOHAMMED SHAFFIQ, J.

Spp

W.P. No.11834 of 2021

W.M.P. Nos.12574 and 12576 of 2021

19.01.2024