



WEB COPY



W.P.No.22912 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.08.2024

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P. No.22912 of 2024

AND

W.M.P. Nos.24953 & 24954 of 2024

M-Arc Constructions

represented by its Managing Partner K. Mani

C 30/20, TNHB Bagalur Road HUDCO

Hosur

Krishnagiri 635 109

.. Petitioner

Vs

The Deputy State Tax Officer (Intelligence)

Adjudication Wing

Hosur

3/47, Sapthagiri Complex

Thorapalli Agraharam Village

Adjacent to Ashok Leyland Unit II, Gandhi Nagar

Hosur (TK), Krishnagiri District 635 109

Tamil Nadu

..Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records of the respondent's order dated 29.01.2024 in Reference No.33ABCFM7719B1ZL/2018-2019 and to quash the same as it has been passed in violation of principles of natural justice.

For Petitioner

Ms. Janani

For respondent

Mrs. K. Vasanthamala

Government Advocate (Taxes)



W.P.No.22912 of 2024

ORDER

WEB COPY

This writ petition has been filed against the order dated 29.01.2024 passed by the respondent, on the ground that the order passed is cryptic, as it travelled beyond the show cause notice.

2. Heard the learned counsel appearing for the petitioner and the learned Government Advocate (Taxes) appearing for the respondent and perused the materials placed on record.

3. The learned Government Advocate (Taxes) appearing for the respondent submitted that there is an alternative remedy of appeal available to the petitioner, which he had failed to avail.

4. Considering the fact that the petitioner has not exhausted the alternative remedy available to him and no case is also made out by the petitioner to entertain this writ petition, this writ petition stands dismissed, granting liberty to the petitioner to file an appeal before the appellate authority, within a period of 30 days from the date of receipt of a copy of this order, in which event, the appellate authority shall take the appeal on record, upon payment of 10% of the tax demand by the petitioner, without insisting upon the



W.P.No.22912 of 2024

issue of limitation and pass orders on merits and in accordance with law.

No costs. Connected W.M.P.s are closed.

14.08.2024

gya

Index : Yes/No

Neutral Citation : Yes/No

To

The Deputy State Tax Officer (Intelligence)

Adjudication Wing

Hosur

3/47, Sapthagiri Complex

Thorapalli Agraharam Village

Adjacent to Ashok Leyland Unit II, Gandhi Nagar

Hosur (TK), Krishnagiri District 635 109

Tamil Nadu



W.P.No.22912 of 2024

KRISHNAN RAMASAMY, J.

gya

W.P.No.22912 of 2024

14.08.2024