



WEB COPY



W.P.No.22998 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.08.2024

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P. No.22998 of 2024

AND

W.M.P. Nos.25077 & 25078 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/2020-2021 and to quash the same as it has been passed in violation of principles of natural justice.

For Petitioner

Ms. Janani



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For respondent

Mrs. K. Vasanthamala
Government Advocate (Taxes)

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ORDER

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



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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 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

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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

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KRISHNAN RAMASAMY, J.

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