



W.P.No.2878 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 29.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.2878 of 2025

and

W.M.P.Nos.3175 & 3176 of 2025

Tvl Senthil Enterprises (Defunct)
Rep by its Proprietor S.Senthilkumaran,
SF 428/2A, Masandipalayam, Karegoundanpalayam,
Annur, Coimbatore 641 697.

... Petitioner

Vs.

The Commercial Tax Officer,
Avinashi Assessment Circle,
Avinashi.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the impugned proceedings of the Respondent in TIN:33252084096/2014-15 dated 25.07.2016 and quash the same and further direct the Respondent to rectify the assessment as per the petition dated 27.12.2016.

For Petitioner : Mr.S.Rajasekar

For Respondent : Ms.Amrita Dinakaran
Government Advocate



W.P.No.2878 of 2025

ORDER

WEB COPY

The present writ petition is filed challenging the impugned proceedings dated 25.07.2016 and to direct the respondent to rectify the assessment on the basis of the rectification petition filed by the petitioner on 27.12.2016.

2. At the time of admission, the learned counsel appearing for the petitioner would submit that he would confine his prayer for a writ of mandamus, seeking direction to the respondent to dispose of the rectification petition dated 27.12.2016 filed by the petitioner.

3. Ms.Amrita Dinakaran, learned Government Advocate appearing for the respondent would submit that the petitioner may be directed to furnish the rectification petition dated 27.12.2016, and the same would be considered and orders passed, within a period of two weeks from the date of receipt of a copy of this order.

4. In view of the same, taking into consideration the facts and circumstances of the case and the limited relief sought for in this Writ Petition, this Court passes the following orders:



W.P.No.2878 of 2025

WEB COPY

(i) The petitioner is directed to furnish the rectification petition dated 27.12.2016 before the respondent, within a period of two weeks from the date of receipt of a copy of this order.

(ii) Upon receipt of the same, the respondent is directed to dispose of the rectification petition dated 27.12.2016, after providing the petitioner a reasonable opportunity of hearing, within a period of 4 weeks thereafter. It is made clear that this Court has not expressed any views with regard to the merits of the representation and it is open to the concerned respondent to consider the representation on its own merits and in accordance with law.

5. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

29.01.2025

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

jd



WEB COPY



W.P.No.2878 of 2025

MOHAMMED SHAFFIQ, J.

jd

To
The Commercial Tax Officer,
Avinashi Assessment Circle,
Avinashi.

W.P. No.2878 of 2025

29.01.2025