



W.P.No.4608 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12/2/2025

C O R A M

The Hon'ble Mr.Justice **Krishnan Ramasamy**

W.P.No.4608 of 2025

and

W.M.P.Nos.5110 and 5111 of 2025

Jayalakshmi Gopalakrishnan
Proprietor
Vinayaga Sales Corporation
No.7/2, L Block, Corner Stone Apartment
26th Street, Annanagar East
Chennai 600 102.

...

Petitioner

Vs

1. The Commercial Tax Officer
Ayanavaram: Central – II
Chennai Central
No.1 Greams Road, III Floor
PAPJM, Annexe Building
Chennai 600 006.
2. The Assistant Commissioner
Ayanavaram, Zone IV
Chennai Central
Office of the Assistant Commissioner (ST)
Ayanavaram Circle
No.F 50, III Floor, I Main Road
Anna Nagar East
Chennai 600 102.

...

Respondents



For Petitioner	...	Mr.T.R.Ramesh
For Respondents	...	Ms.Amirtapoonkodi Dinakaran Government Advocate (Taxes)

4. Though a larger relief was sought for in the present Writ Petition,



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however, at the time of arguments, the learned counsel for the petitioner restricted his relief and seeks leave of this Court to file an appeal before the Appellate Authority against the impugned order dated 19/8/2024.

5. Ms.Amirtapoonkodi Dinakaran, learned Government Advocate (Taxes) appearing for the respondents has stated that she has no objection for the said relief, if granted to the petitioner.

6. In view of the above submission made by the learned counsel on either side, an alternative remedy of appeal is available to the petitioner before the Appellate Authority. Hence, this Court is not inclined to entertain the present Writ Petition filed by the petitioner.

7. In the result, the Writ Petition is dismissed, granting liberty to the petitioner to file an appeal before the Appellate Authority within a period of thirty (30) days from the date of receipt of a copy of this order. On such appeal being filed by the petitioner as directed, the Appellate Authority shall consider the same on merits, if it is otherwise in order, without rejecting it on the ground

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of limitation. No costs. Consequently, connected Miscellaneous Petitions are closed.

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Index : Yes / No

Neutral Citation : Yes / No

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To

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