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WP Nos.13468 & 13472 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos.13468 & 13472 of 2025

AND

WMP NOS.15112, 15115 & 15117 of 2025

M/s.Bisleri International Pvt Ltd.,
Represented by its Authorized
Signatory,
Shajimon.K,
No.73, Parivakkam Road,
Leelavathi Nagar, Seneerkuppam,
Poonamallee, Chennai - 600 056.

Petitioner(s) in both W.P.'s

Vs

The Assistant Commissioner,
Poonamallee Assessment Circle,
Chennai - 600 123.

Respondent(s) in both W.P.'s



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Prayer in W.P.No.13468 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of the respondent herein in TIN/33311661337/2015-16 dated 22.12.2021 and quash the same.

Prayer in W.P.No.13472 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus to direct the respondent herein to consider the petitioner's representation dated 03.02.2022, 24.02.2022, 04.03.2022, 28.03.2023 and 24.02.2025 and rectify the impugned assessment order in TIN/33311661337/2015-16 dated 22.12.2021.

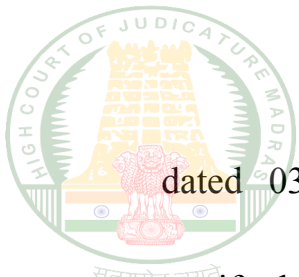
For Petitioner(s): Mr.K.A.Parthasarathy
in both W.P.'s

For Respondent(s): Mr.C.Harsha Raj,
in both W.P.'s Special Government Pleader

COMMON ORDER

Since the issue involved in both these Writ Petitions is one and the same, the same were heard together and disposed of vide this common order.

2. Challenging the order dated 22.12.2021 passed by the respondent, the petitioner had filed W.P.No.13468 of 2025. W.P.No.13472 of 2025 has been filed to direct the respondent herein to consider the petitioner's representations



dated 03.02.2022, 24.02.2022, 04.03.2022, 28.03.2023 and 24.02.2025 and to rectify the impugned assessment order dated 22.12.2021.

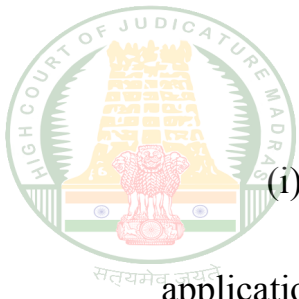
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3. The learned counsel appearing for the petitioner would submit that the rectification application filed by the petitioner has not been disposed of till date by the respondent. Hence, he seeks for appropriate direction to dispose of the petitioner's rectification application.

4. Mr.C.Harsha Raj, learned Special Government Pleader, who takes notice on behalf of the respondent would submit that the rectification application of the petitioner would be disposed of, within the time frame that may be stipulated by this Court.

5. Heard both sides and perused the materials available on record.

6. In the light of the said submissions made by learned counsel on either side, this Court passes the following orders:



(i) The respondent is directed to consider and dispose of the rectification application filed by the petitioner along with representations dated 03.02.2022, 24.02.2022, 04.03.2022, 28.03.2023 and 24.02.2025, within a period of four weeks from the date of receipt of a copy of this order.

(ii) In view of the above direction contained in clause (i), this Court is not inclined to entertain W.P.No.13468 of 2025 for the present. Accordingly, the W.P.No.13468 of 2025 is dismissed with liberty to challenge the same in the event, the petitioner not succeeds.

7. W.P.No.13472 of 2025 is, accordingly, disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

17-04-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To
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The Assistant Commissioner,
Poonamallee Assessment Circle,
Chennai - 600 123.



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KRISHNAN RAMASAMY J.

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2025**

17-04-2025