IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-09-2025

CORAM

THE HONOURABLE MR JUSTICE S. M. SUBRAMANIAM
AND
THE HONOURABLE MR JUSTICE C. SARAVANAN

WA No. 1714 of 2022

1. Sri Deivam Foundry
Rep. by its Partner Ramasamy, S.F. 424,
V.K.Road, B.R.Puram, Thanneepandal,
Peelamedu, Coimbatore 641 004.

Appellant(s)

Vs

1. The State Tax Officer
Special Roving Squad, Vellore

2.The Assistant Commissioner (st)
Peelamedu (North) assessment Circle,
Coimbatore 18.

Respondent(s)

PRAYER

To set aside the order dated 23.06.2022 passed in WP.No. 15567 of 2022 and pass such other order or orders as this Court.

For Appellant(s): Mr.P. Rajavelu

For Respondent(s): Mr.C.Harsharaj
Additional Government Pleader

ORDER

(Order of the Court was made by S.M.Subramaniam J.)

The intra-court appeal has been preferred by the appellant mainly on the ground that in the impugned writ order, the learned Single Judge has made an observation that the writ petition has been filed two months after the passing of the impugned order and that the petitioner may well approach the Assessing Authority for redressal against the same. However, the fact remains otherwise. However, in paragraph No. 2, the writ court has made an observation that an appellate remedy is available against the impugned order dated 21.04.2022. The impugned writ order, in paragraphs Nos. 2, 3, and 4, reads as under:

> *2. This writ petition is not maintainable seeing an efficacious appellate remedy is available against the impugned order dated 21.04.2022.*
>
> *3. This writ petition is filed two months after passing of the impugned order and the petitioner may well approach the Assessing Authority for redressal as against the same.*
>
> *4. Appeal, if any, filed by the petitioner shall be considered as expeditiously as possible in accordance with law. This writ petition stands dismissed. No costs.*

2. The contentions in paragraph Nos.2, 3 and 4 are found to be contrary. Thus, the appellant has chosen to file the present writ appeal. However, it is not in dispute that an appeal is contemplated under the Act and the appellant has to exhaust the alternate remedy contemplated. Granting liberty to the appellant, the observations in paragraphs Nos.2, 3 and 4 of the writ order stands clarified. Accordingly, the writ appeal is disposed of. No costs. Consequently, the connected miscellaneous petitions, if any, are closed.

(S.M.SUBRAMANIAM J.)(C.SARAVANAN J.)
02-09-2025

gd
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.The State Tax Officer
Special Roving Squad, Vellore

2.The Assistant Commissioner (st)
Peelamedu (North) assessment Circle,
Coimbatore 18.

S.M.SUBRAMANIAM J.
AND
C.SARAVANAN J.

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