



WEB COPY



W.A.No.3076 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.02.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A.No.3076 of 2021
and C.M.P.No.21281 of 2021

Tvl. SGS Marketings,
rep. by its Partner, G.Sandeep Das,
No.294, Purasawalkam High Road,
Kellys, Chennai-10.

.. Appellant

vs

The Assistant Commissioner [CT],
Aynavaram Assessment Circle,
F-50, III Floor, 1st Avenue,
Anna Nagar, Chennai-102.

.. Respondent

Prayer: Appeal filed under Clause 15 of the Letters Patent against the order dated 27.9.2021 passed by the learned Single Judge in W.P.No.20508 of 2021.

For Appellant : Mr.D.Vijayakumar

For Respondent : Ms.Amirta Dinakaran
Government Advocate



WEB COPY



W.A.No.3076 of 2021

JUDGMENT

(Delivered by the Hon'ble Chief Justice)

The appeal is filed against an order passed by the learned Single Judge holding that petitioner (appellant herein) has an alternative remedy of filing an appeal and this was not a case where the discretionary jurisdiction of the Court under Article 226 of the Constitution of India requires to be exercised. We find no merit in the appeal. Appeal is dismissed.

2. At this stage, counsel for appellant states that leave be given to withdraw the appeal with liberty to file an appeal before the appellate authority. Counsel further states that a reasonable period to file an appeal be given and the delay, if any, be condoned.

3. In view of the above, the appeal is dismissed as withdrawn with liberty as prayed for. If the appeal is filed within three weeks, the delay, if any, shall be deemed to have been condoned.

4. We clarify that we have not made any observation on the merits of



W.A.No.3076 of 2021

the matter.

WEB COPY

There shall be no order as to costs. Consequently, interim application is closed.

(K.R.SHRIRAM, C.J.)

(MOHAMMED SHAFFIQ.J.)

18.02.2025

Index : Yes/No
NC : Yes/No
sasi

To:

The Assistant Commissioner [CT],
Aynavaram Assessment Circle,
F-50, III Floor, 1st Avenue,
Anna Nagar, Chennai-102.



WEB COPY



W.A.No.3076 of 2021

THE HON'BLE CHIEF JUSTICE
AND
MOHAMMED SHAFFIQ.J.

(sasi)

W.A.No.3076 of 2021

18.02.2025