



W.A.(MD)No.746 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 15.04.2025

CORAM

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
and
THE HONOURABLE MR.JUSTICE M.JOTHIRAMAN**

**W.A.(MD)No.746 of 2022
and
C.M.P.(MD)No.6254 of 2022**

M/s.V.V.V. and Sons Edible Oils Limited,
Represented by its Director,
No.443,Bazaar,
Virudhunagar - 626 001.

... Appellant

Vs.

The State Tax Officer – I,
Virudhunagar.

... Respondent

Prayer : Writ Appeal filed under Clause XV of Letters Patent, to allow the writ appeal by setting aside the order dated 10-06-2022 passed in W.P.(MD)No.18670 of 2018 on the file of this Court.

For Appellant : Mr.R.L.Ramani, Senior Counsel,
For Mr.S.Raja Jeya Chandra.

For Respondent : Mr.R.Suresh Kumar,
Addl. Government Pleader.



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JUDGMENT

WEB COPY Heard both sides.

2.This writ appeal is directed against the order dated 10.06.2022 dismissing W.P.(MD)No.18670 of 2018. The appellant herein filed the said writ petition challenging the pre-revision notice dated 06.07.2018.

3.The learned Single Judge rightly held that the appellant will have to exhaust his remedy before the assessing officer and that interference at that stage was not warranted. We do not find any ground to defer from the said view. The appellant is granted thirty days from the date of receipt of the order copy to offer their objections. The assessing officer on receipt thereof, will act as per law.

4.This writ appeal is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

(G.R.S. J.) & (M.J.R. J.)
15.04.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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and
M.JOTHIRAMAN, J.

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