

Mayur R. Parekh

16 While passing the Assessment Order, whether Revenue was justified in not considering the judgments relied on by the petitioner and therefore there is no deliberation in respect of merits placed by the petitioner under the Provisions of Tamil Nadu Laws ? Held : To Prefer an Appeal The petitioner, reiterated that the judgments relied on by the petitioner are not considered by the respondent and therefore, there is no deliberation in respect of merits placed by the petitioner. However, the Court observed that the petitioner raised certain grounds on merits and with reference to the transactions and the principles laid down, this Court is of the considered opinion that all mixed question of facts and law are to be decided by the Appellate Authorities by considering the documents in original and the evidences to be produced by the respective parties. Preferring an appeal is the rule. Entertaining a Writ Petition before exhausti.....