

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.08.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.27180 of 2015  
and M.P.No.1 of 2015

M/s.Om Sai Ram Stores  
rep. by its Proprietor  
No.45 M.T.H.Road  
Moovendran Nagar  
Thiruninravur 602 024

[Petitioner]

Vs

The Commercial Tax Officer  
Avadi Assessment Circle Chennai-54

[Respondent]

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorari to call for the impugned proceedings of the respondent in TIN No.33871300674/2010-2011 dated 23.3.2015 and to quash the same as passed in violation of principles of natural justice and also contrary to section 3(4) (b) of the TNVAT Act.

For Petitioner : Mr.P.Rajkumar  
For Respondent : Mr.ANR.Jayapratap, GA

O R D E R

Heard the learned counsel appearing for the petitioner and Mr.ANR.Jayapratap, learned Additional Government Pleader, who takes notice for the respondent.

2.The writ petition has been filed under Article 226 of the Constitution of India, challenging the proceedings of the respondent dated 23.3.2015.

3. Admittedly, as against the impugned order of the respondent dated 23.03.2015, the petitioner has preferred an appeal before the appellate authority in time, however, the same was returned on the ground of non-remittance of 25% of the disputed tax.

4. When the matter is taken up for hearing, learned counsel for the petitioner submitted that the petitioner is willing to re-present the papers before the appellate authority, who may be directed to entertain and dispose of the same within a time frame, however,

without rejecting the same on the ground of limitation.

5. In view of the said submission made by the learned counsel for the petitioner, this writ petition is disposed of by directing the petitioner to re-present the appeal papers before the appellate authority, within a period of two weeks from the date of receipt of a copy of this order and on such re-presentation, the appellate authority, without raising any issue relating to limitation, shall entertain the appeal and dispose of the same, on merits and in accordance with law, as expeditiously as possible.

Sd/-

Assistant Registrar

True Copy

Sub Assistant Registrar

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To

The Commercial Tax Officer

Avadi Assessment Circle Chennai-54

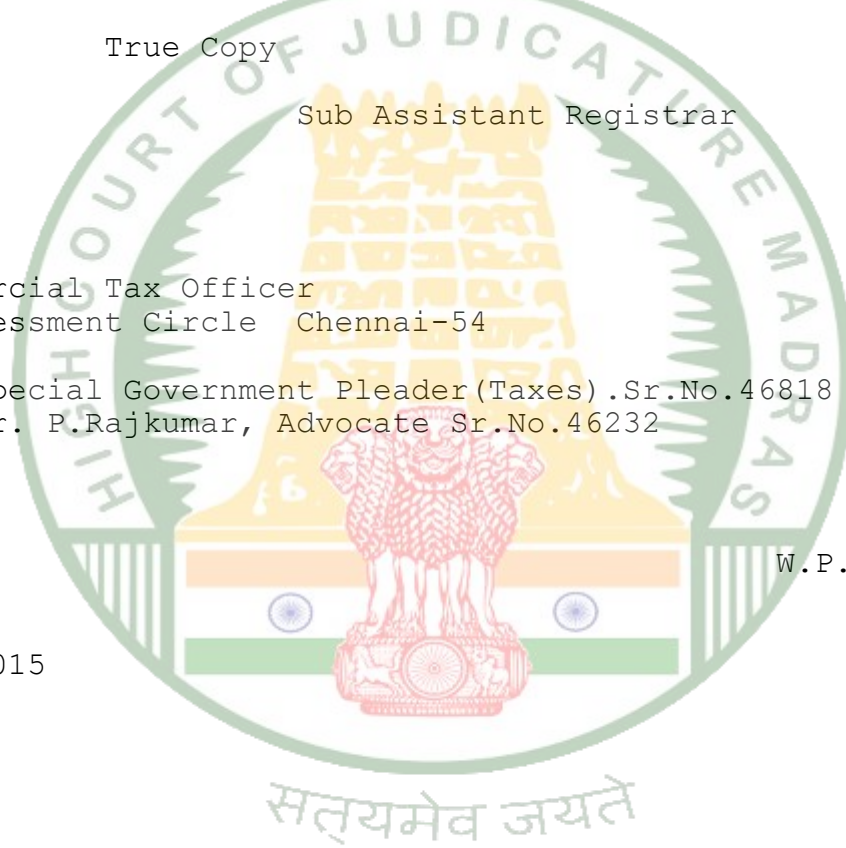
1 cc to Special Government Pleader(Taxes).Sr.No.46818

1 cc to Mr. P.Rajkumar, Advocate Sr.No.46232

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ppa (co)

pmk.1.9.2015



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