

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2015

CORAM:

THE HON'BLE MR. JUSTICE R. MAHADEVAN

W.P.No.34804 of 2015

Tvl.Marc Enterprises,
represented by its Accounts Manager,
Mr.S.Radhakrishnan,
No.3/71, Thiruvalluvar Salai
Ramapuram, Chennai - 89

Petitioner

Vs

1.The Assistant Commissioner of Income Tax,
Porur Assessment Circle,
No.65/1, Kundrathur Main Road,
Madanandapuram, Chennai - 125.

2.The Appellate Deputy Commissioner (CT),
Chennai (South),
3rd Floor, PAPJM Annexe,
No.1, Greams Road,
Chennai - 6

Respondents

Writ Petitions filed under Article 226 of the Constitution of India seeking a Writ of Certiorari to call for the records of the second respondent proceedings in N.Dis No.1059/2015/A1 dated 08.10.2015 and quash it as illegal and arbitrary.

For petitioner : Mr.M.Desingu

For respondents: Mr.S.Kanmani Annamalai,
Additional Government Pleader

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O R D E R

Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondents.

2. It is submitted by the learned counsel for the petitioner that an appeal petition was filed within time as per Section 51 of the Tamil Nadu Value Added Tax Act, 2006. Thereafter, after complying with the defects pointed out by the respondent, the appeal petition was re-presented. However, the second respondent, without giving an opportunity of personal hearing to the petitioner, rejected the appeal petition on the ground of delay in re-representation. Hence the present Writ Petition.

3. Considering the facts of the case, and having satisfied with the reasons adduced in the affidavit for delay in representation, this Court is inclined to condone the delay. In view of the same, the impugned order is set aside and the second respondent is directed to entertain and number the Appeal if it is otherwise in order and dispose of the Appeal on merits and in accordance with law after affording due opportunity of hearing to the petitioner. Accordingly, the Writ Petition is allowed. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

1.The Assistant Commissioner of Income Tax,
Porur Assessment Circle,
No.65/1, Kundrathur Main Road,
Madanandapuram, Chennai - 125.

2.The Appellate Deputy Commissioner (CT),
Chennai (South),
3rd Floor, PAPJM Annexe,
No.1, Grems Road,
Chennai - 6.

+1 cc to Mr.M.Desingu Advocate sr.59376
+1 cc to Special Government Pleader (Taxes)
High Court Madras sr.59789

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