



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.08.2015

C O R A M

THE HONOURABLE MS.JUSTICE V.M.VELUMANI

W.P(MD) No.17124 of 2013

WEB COPY

R.K.Steels rep. By its
Partner S.Rajagopal,
S/o.Satyaperumal Nadar,
553/1, Kurunji Nagar,
Veerapandian Pattinam,
Thiruchendur Taluk,
Tuticorin District.

... Petitioner

Vs.

1. The Appellate Deputy Commissioner (CT),
Commercial Tax Office Building,
1st Floor, Reserve Line Road,
Palayamkottai, Tirunelveli.

2. Assistant Commercial Tax Officer,
Enforcement Wing,
Commercial Tax Office Building,
1st Floor, Reserve Line Road,
Palayamkottai, Tirunelveli.

3. Commercial Tax Officer,
Thiruchendur,
Thoothukudi District.

... Respondents

Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Mandamus, directing the first respondent herein to entertain the appeal preferred by the petitioner herein against the orders passed by the third respondent herein in his proceedings No.33655902184/2010-11, dated 28.02.2013 and consider the same in accordance with law.

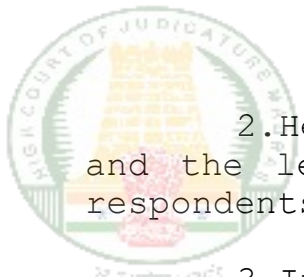
For petitioner : Mr.Seeni Sulthan

For Respondents : Mr.R.Karthikeyan

Addl. Govt. Pleader

ORDER

The petitioner has filed this writ petition for a writ of mandamus, directing the first respondent herein to entertain the appeal preferred by the petitioner herein against the orders passed by the third respondent herein in his proceedings No.33655902184/2010-11, dated 28.02.2013 and consider the same in accordance with law.



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

3. In the records, it is seen that the petitioner has filed an appeal before the first respondent and the first respondent has returned the said appeal on 04.10.2013 vide proceedings in Na.Ka/A1/633/2013 stating that the appeal has been filed beyond the period of limitation and hence, the same cannot be entertained. The petitioner did not challenge the said order, but filed this writ petition for a direction to the first respondent to entertain the appeal.

4. The appeal filed by the petitioner was already considered and rejected by the first respondent by proceedings in Na.Ka/A1/633/2013, dated 04.10.2013 but the same was not challenged by the petitioner.

5. In view of the same, the writ petition is not maintainable and hence, the writ petition is dismissed. No costs.

Sd/-

Assistant Registrar (Writ)

/True Copy/

Sub Assistant Registrar

To

1. The Appellate Deputy Commissioner (CT),
Commercial Tax Office Building,
1st Floor, Reserve Line Road,
Palayamkottai, Tirunelveli.
2. Assistant Commercial Tax Officer,
Enforcement Wing,
Commercial Tax Office Building,
1st Floor, Reserve Line Road,
Palayamkottai, Tirunelveli.
3. Commercial Tax Officer,
Thiruchendur,
Thoothukudi District.

+ 1 CC TO MR.M.SEENI SULTHAN, ADVOCATE IN SR NO. 49209/15
+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR NO. 49457/15