

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.12043, 12044 and 12045 of 2016

AND

WMP Nos.10412 to 10417 of 2016

M/s S. Rajagopal and Co,
rep by its Partner -R. Vijayamurugan,
No.43, 7th East Main ROAD,
Gandhi Nagar,
Vellore-632 006
Vellore District

... Petitioner in all the WPs

Vs

The Commercial Tax Officer,
Gudiyatham (East) Circle,
Gudiyatham,
Vellore District

... Respondent in all WPs

Writ Petitions filed under Article 226 of the Constitution of India praying this Court to issue Writs of Certiorari to call for the records of the respondent in his impugned proceedings made in TIN Nos.33494240856/2010-2011 (in respect of WP No.12043/2016); 33494240856/2012-2013 (in respect of WP No.12044 of 2016); and 33494240856/2013-2014 (in respect of WP No.12045 of 2016) dated 14.12.2015 and quash the same.

For petitioner : Ms.R. Hemalatha

For respondent : Mr.S. Manoharan Sundaram
Additional Government Pleader (T)

COMMON ORDER

The petitioner has filed the above writ petitions to issue Writs of Certiorari to call for the records of the respondent in his impugned proceedings made in TIN Nos.33494240856/2010-2011 (in respect of WP No.12043/2016); 33494240856/2012-2013 (in respect of WP No.12044 of 2016); and 33494240856/2013-2014 (in respect of WP No.12045 of 2016) dated 14.12.2015 and quash the same.

2. When the matter is taken up for hearing, the learned counsel for the petitioner submitted that since the appeal remedy is available to the petitioner, challenging the impugned orders dated 14.12.2015, liberty may be given to the petitioner to file an appeal before the appellate authority within a stipulated time and the appellate authority may be directed to entertain the appeal, without insisting on the question of limitation.

3. Mr.S.Manoharan Sundaram, learned Additional Government Pleader, taking notice for the respondent, fairly submitted that liberty may be given to the petitioner to file an appeal.

4. In view of the submissions made by the learned counsel on either side, I give liberty to the petitioner to challenge the impugned orders dated 14.12.2015 by way of an appeal before the appellate authority within a period of two weeks from the date of receipt of a copy of this order and on such filing of the appeal before the appellate authority, the appellate authority is directed to entertain the appeal without insisting on the question of limitation. With these observations, the writ petitions are disposed of. No costs. Consequently, connected Mps are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

sr

To

The Commercial Tax Officer,
Gudiyatham (East) Circle,
Gudiyatham,
Vellore District

Copy To

The Section Officer,
Current Section,
High Court, Madras.

+3cc's to Ms.R. Hemalatha, Advocate, S.R.No.20286

W.P.Nos.12043 to 12045 of 2016

AD(CO)
CA(01/04/2016)