

In the High Court of Judicature at Madras

Dated : 17.6.2016

Coram :

The Honourable Mr. Justice T.S. SIVAGNANAM

Writ Petition No.14971 of 2016 & WMP.No.13067 of 2016

M/s. Mahe Auto Fuel Enterprises
Bharat Petroleum Dealer, rep. by
its Proprietrix K.E. Rehmath

...Petitioner

Vs

1. The Appellate Assistant Commissioner,
Commercial Tax Department,
Pondicherry.

2. The Commercial Tax Officer, Mahe,
Pondicherry State.

...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the first respondent to receive and entertain the appeal case papers represented by the petitioner concern against the order of assessment for the year 1997-98 within the time limit that may be fixed by this Court.

For Petitioner : Mr. M. Naresh Babu

For Respondents : Mr. M. Govindaraj, GP (Pudicherry)

ORDER

Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner seeks a direction to the first respondent to entertain the appeal papers presented against the order of assessment.

3. A counter has been filed by the respondents, from which, it is seen that the petitioner had not represented the appeal papers and the appeal papers originally presented were also not in proper format.

4. The learned counsel for the petitioner submits that the petitioner will represent the appeal papers within two weeks and

that the first respondent may be directed to consider the same and pass orders on merits.

5. The learned Government Pleader (Puducherry) points out that the order of assessment was passed in the year 2001 and the petitioner has challenged the same at this juncture.

6. At this stage of the matter, this Court does not propose to express any opinion on the ground of delay, etc., and it is for the Appellate Authority to take note of it and pass appropriate orders on merits.

7. Accordingly, the writ petition is disposed of directing the petitioner to represent the appeal papers within a period of two weeks from the date of receipt of a copy of this order. On such representation of appeal papers, the first respondent, after affording an opportunity of personal hearing to the petitioner, take the appeal on file and pass orders on the appeal petition on merits and in accordance with law, within four weeks thereafter. No costs. Consequently, the above WMP is closed.

Sd/-
Assistant Registrar(ccc)

//True Copy//

Sub Assistant Registrar

RS

To

1.The Appellate Assistant Commissioner, Commercial Tax Department,
Pondicherry.

2.The Commercial Tax Officer, Mahe, Pondicherry State.

1 cc to Mr.M.Naresh Babu, Advocate, sr.33492

1 cc to O/o.The Government Pleader, sr.34101

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ad co

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