

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.15347 of 2016

&

W.M.P.No.13380 of 2016

S.V.Sugars Mills Limited  
Rep by its Manager Accounts  
Murali.V  
No.106, Palayaseevaram Village  
Kancheepuram 631 606 ... Petitioner

Vs.

Assistant Commissioner (CT)  
Kancheepuram Assessment Circle  
Collectrate Office Compound  
Kancheepuram 631 501 .... 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 passed in CST/64846/2013-2014, dated 4.5.2015 and quash the same.

For Petitioner : Mr.R.Raghavan

For Respondent : Mr.Manoharan Sundaram  
Additional Government Pleader  
(Taxes)

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## ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari, to call for the impugned proceedings passed by the respondent dated 4.5.2015 and to quash the same.

2. Mr.R.Raghavan, learned counsel appearing for the petitioner submitted that it would be suffice to grant liberty to the petitioner to challenge the impugned order dated 04.05.2015 before the Appellate Authority and the Appellate Authority may be directed to entertain the appeal to be filed by the petitioner without insisting on the question of limitation.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader (Taxes), takes notice for the respondents and submitted that such liberty may be given to the petitioner to challenge the impugned order dated 4.5.2015.

4. Having regard to the submissions made by the learned counsel on either side, without going into the merits of the case, I grant liberty to the petitioner to challenge the impugned order dated 4.5.2015 by way of an appeal before the Appellate Authority and the Appellate Authority is directed to entertain the appeal without raising any issue with regard to limitation. The petitioner shall file the appeal before the Appellate Authority, within a period of two weeks from the date of receipt of a copy of this order.

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-  
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

Rj

To

1.The Assistant Commissioner (CT)  
Kancheepuram Assessment Circle  
Collectrate Office Compound  
Kancheepuram 631 501

2.The Section Officer,  
E.R.Section,  
High Court, Madras.

+1cc to Mr.N.Murali, Advocate, S.R.No.25773  
+1cc to the Special Government Pleader(T), S.R.No.26119

W.P.No.15347 of 2016  
&  
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KK(CO)  
CA(09/05/2016)