

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.Nos.16494 to 16498 of 2016

and WMP Nos.14253 to 14262 of 2016

M/s AKR Electronics,
rep by its Proprietor - K. Ramesh,
No.365/10, Salem Main Road,
Chinnasalem-606 201,
Villupuram District

.... Petitioner in WP Nos.16494, 16495 &
16496 of 2016

M/s Ramya Electricals,
rep by its proprietor - G. Ramadoss,
No.23-A,6, Pottal Road,
Sankarapuram - 606 401
Villupuram District

.... Petitioner in WP Nos.16497 & 16498/2016

v.

1. The Deputy Commercial Tax Officer,
Kallakurichi, Villupuram District
2. The Appellate Deputy Commissioner (CT),
Cuddalore, Cuddalore District

... Respondents in all the writ petitions

Writ Petitions filed under Article 226 of the Constitution of India to issue Writs of Certiorari and Mandamus to call for the records on the file of the second respondent in impugned Return Memo made in Nos.Rc.A/213/2016/RC-1, Rc.A/214/2016/CR-1, Rc.A/215/2016/RC-1, Rc.A/216/2016/RC-1 and Rc.A/217/2016/RC-1 dated 12.04.2016 and quash the same as illegal and contrary to the scheme of the Act and further direct the second respondent to entertain the appeal petition relating to the Assessment years 2009-2010, 2010-2011, 2011-2012, 2011-2012, and 2012-2013 under TNVAT Act, 2006 and dispose of in accordance with law.

For Petitioners

: Mrs.R. Hemalatha

For Respondents

: Mr.S. Manoharan Sundaram
AGP

COMMON ORDER

The petitioners have filed the above writ petitions to issue writs of Certiorarified Mandamus to call for the records on the file of the second respondent in his impugned Return Memo Nos.Rc.A/213/2016/RC-1,Rc.A/214/2016/CR-1, Rc.A/215/2016/RC-1, Rc.A/216/2016/RC-1 and Rc.A/217/2016/RC-1 dated 12.04.2016, and quash the same and further direct the second respondent to entertain the appeal petitions relating to the Assessment years 2009-2010, 2010-2011, 2011-2012, 2011-2012 and 2012-2013.

2. The learned counsel for the petitioners submitted that instead of going into the merits of the matter, the second respondent may be directed to entertain the appeal petitions on merits and in accordance with law.

3. Mr.S.Manoharan Sundaram, learned Additional Government Pleader, taking notice for the respondents, submitted that the second respondent may be directed to entertain the appeals in accordance with law.

4. Having regard to the submissions made by the learned counsel on either side and taking into consideration the limited prayer sought for by the petitioners, without expressing any opinion with regard to the merits of the case, I direct the second respondent to entertain the appeals, filed by the petitioners, on merits and in accordance with law, without insisting on the question of limitation. With these observations, all the writ petitions are disposed of. No costs. Consequently, connected Mps are closed.

Sd/-

Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

sr

To

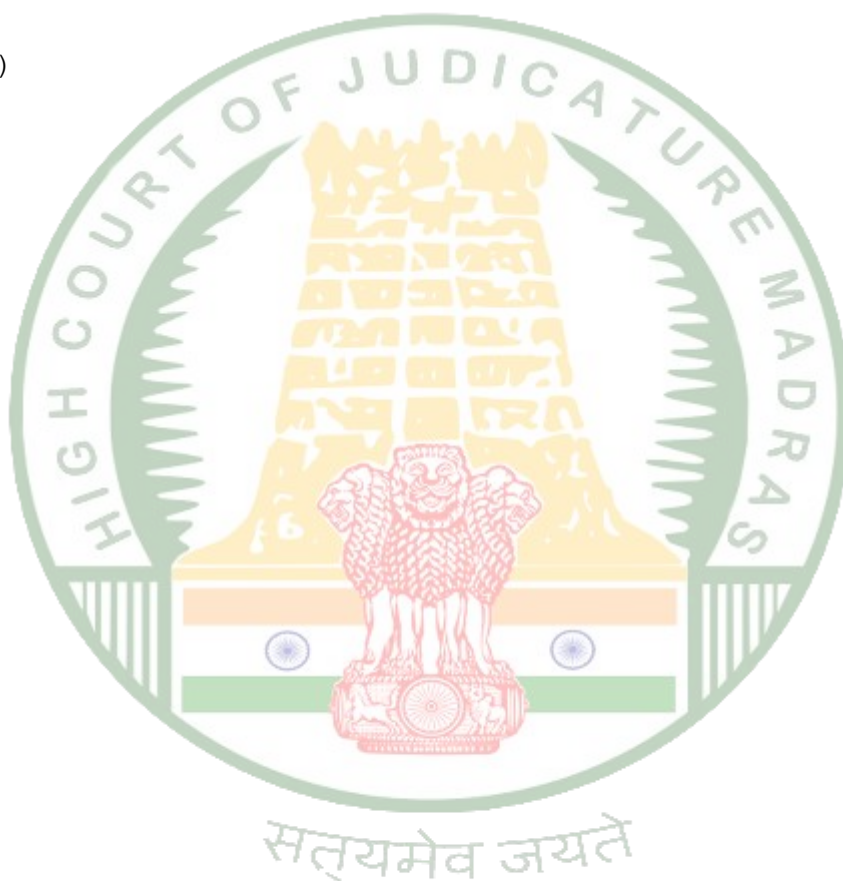
1. The Deputy Commercial Tax Officer,
Kallakurichi, Villupuram District

2. The Appellate Deputy Commissioner (CT),
Cuddalore, Cuddalore District

1 cc to Mr.R. Hemalatha, Advocate, Sr. 27329

W.P.Nos.16494 to 16498 of 2016

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