

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.06.2016

C O R A M

THE HON'BLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No17662 of 2016

and

W.M.P.Nos.15352 & 15353 of 2016

M/s.India Hardwares and Electricals,
Rep. By its Proprietor -R.Saleem,
No.25, VB Towers Main Road,
Thittagudi - 606 106, Cuddalore District.

... Petitioner

Vs

The Assistant Commissioner (CT),
Vridachalam, Cuddalore District.

... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records on the file of the respondent in its impugned proceedings made in TIN:33634423818/2013-14 dated 28.08.2014 and quash the same.

For petitioner ... Mrs.R.Hemalatha

For respondent ... Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

The petitioner, who is a proprietary concern, has challenged the order passed by the Assessing Officer for the year 2013-2014. Admittedly, as against the impugned proceedings, the petitioner has an effective alternate remedy by filing an appeal.

2.Though the appeal if presented now is in time barred, this Court is inclined to give liberty in the light of the fact that the petitioner is a proprietary concern and they were not very well informed about the various legal intercalacies.

3.Therefore, the Writ Petition is disposed of, by granting liberty to the petitioner to file an appeal before the Appellate Deputy Commissioner [CT], Cuddalore within a period of 30 days from the date of receipt of a copy of this order. If such appeal is filed, the Appellate Authority shall entertain the appeal without

reference to limitation. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

sgl

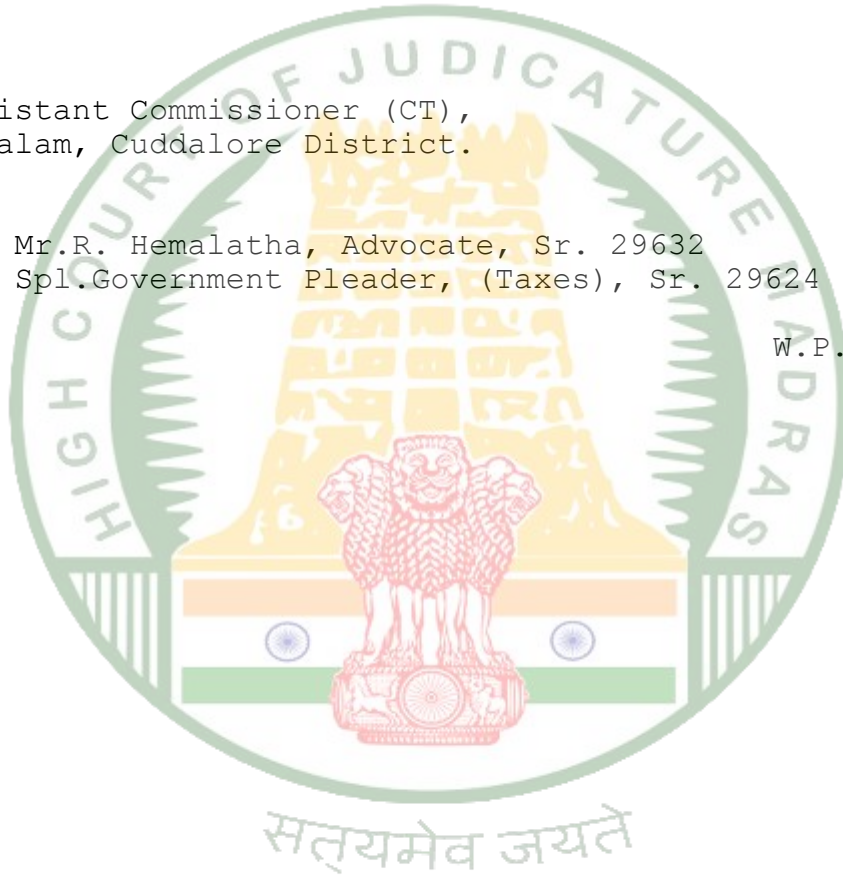
To

The Assistant Commissioner (CT),
Vridachalam, Cuddalore District.

1 cc to Mr.R. Hemalatha, Advocate, Sr. 29632
1 cc to Spl.Government Pleader, (Taxes), Sr. 29624

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