IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :: 16.6.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.25328, 25329, 25703 of 2015

V.Jayadeavan ... Petitioner in all Writ Petitions

versus

1.The Union of India,
rep. By its Secretary to Government,
Commercial Taxes Department,
Government of Puducherry, Puducherry.

2.The Appellate Assistant Commissioner,(CT)
Commercial Taxes Department,
Government of Puducherry, Puducherry.

3.The Assessing Officer,
Commercial Taxes Department,
Office of Commercial Tax Officer,
Civil Station, Mahe ... Respondents in all Writ Petitions

Writ Petition filed under Art.226 of the Constitution of India praying for a Writ of Certiorarified Mandamus calling for the records on the file of 2nd respondents relating to the impugned order dated 1.12.2014 bearing Ref. Nos. 676/APRR/2014-15/AAC, 677/APRR/2014-15/AAC, 681/APRR/2014-15/AAC and quash the same and directly the 2nd respondent to take the appeal of the petitioner date 28.11.2014 on the file by disposal of the same on merits.

For petitioner ... Mr.T.Saikrishnan
for M/s.Sai Bharath and Ilan

For respondents... Mr.M.Govindarajan,
Govt. Pleader (Puducherry)

COMMON ORDER

Heard Thiru.T.Saikrishnan, learned counsel for the petitioner and Thiru.M.Govindarajan, Government Pleader (Puducherry), for the respondents.

2. By consent of either side, the Writ Petitions are taken up for disposal.

3. The petitioner has filed these Writ Petitions challenging the memorandum issued by the Appellate Assistant Commissioner, Commercial Taxes Department, Puducherry, stating that the appeal petition filed by the petitioner was beyond the period of limitation prescribed under the Puducherry Value Added Tax Act, and as such, they cannot be entertained.

4. It is seen that the appeals presented by the petitioner were filed after a delay of 9 months and 12 days. Under the Act, there is no power for the second respondent to condone the delay of more than thirty days. Therefore, the memorandum issued by the second respondent is perfectly justified. Furthermore, exercising jurisdiction under Article 226 of the Constitution of India, this Court cannot enlarge the period of limitation prescribed under the statute.

5. In the result, the Writ Petitions are dismissed. No costs. Consequently, M.P.No.1/2015 is also dismissed.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

tar

To
1.The Secretary to Government,
Commercial Taxes Department,
Government of Puducherry, Puducherry.

2.The Appellate Assistant Commissioner,
Commercial Taxes Department, Puducherry.

3.The Assessing Officer,
Commercial Taxes Department,
Office of Commercial Tax Officer,
Civil Station, Mahe

3 ccs to Mr.Saibharath and Ilan, Advocates, sr.33164
2 ccs to Government Pleader,(P), sr.33495 & 33496

W.P.Nos.25328, 25329, 25703 of 2015

sks co
kra 29.06.2016