

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 18.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.24600 & 24601 of 2016 &
W.M.P.Nos.21014 & 21015 of 2016

M/s.R.B.Construction and Promoters

Pvt. Ltd.,
Rep. by its Director,
No.19/3, Vepery High Road,
Periamet,
Chennai-600 003.

.. Petitioner in
both Writ Petitions

Versus

The Commercial Tax Officer,
Vepery Assessment Circle,
Chennai-600 006.

.. Respondent in
both Writ Petitions

Prayer in both Writ Petitions: These Writ Petitions are filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, to call for the records of the respondent and quash the levy of penalty in TIN No.33830525084/2013-14 & 2014-15 respectively, dated 29.09.2015 as it is illegal, unconstitutional and against the Division Bench decisions of this Court.

For Petitioner in
both Writ Petitions : Mr.C.Baktha Siromoni

For Respondent in : Mr.S.Kanmani Annamalai
both Writ Petitions Additional Government Pleader

C O M M O N O R D E R

Heard Mr.C.Baktha Siromoni, learned counsel appearing for the petitioner in both Writ Petitions and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, accepting notice on behalf of respondent in both Writ Petitions. With the consent of the learned counsel on either side, these Writ Petitions are taken up for final disposal.

2. The petitioner-Company has filed these Writ Petitions challenging the assessment orders for the years 2013-14 & 2014-15, dated 29.09.2015 and the challenge is only with regard to the penalty, as the petitioner has already paid the entire tax.

3. Considering the submissions made by the learned counsel for the petitioner, though the Appeal would be belated, if presented now, this Court is inclined to exercise its discretion, in the light of the fact that the petitioner has already paid the entire tax due.

4. Accordingly, the petitioner is granted liberty to file Appeals before the Appellate Authority, within a period of 30 days from the date of receipt of a copy of this order, only with regard to imposition of penalty in the impugned assessment orders. If such Appeals are filed, the Appellate Authority shall consider the Appeals without reference to limitation, but subject to compliance of other conditions.

With the above direction, these Writ Petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

r n s

To

The Commercial Tax Officer,
Vepery Assessment Circle,
Chennai-600 006.

+1cc to Mr.C. Baktha Siromoni, S.R.No.40037
+1cc to the Government Pleader, S.R.No.40392

AK(CO)
EU(29/07/2016)

WEB COPY

W.P.Nos.24600 & 24601 of 2016 &
W.M.P.Nos.21014 & 21015 of 2016