

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.08.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.29857 of 2016 &
W.M.P.No.25848 of 2016

V.P.Surjith
Proprietor of
M/s Keiniku Chickens and Fish Merchants
Mahe .. Petitioner

..Vs..

- 1.The Appellate Assistant Commissioner of
Commercial Taxes (CT)
Office of the Appellate Assistant Commissioner
Commercial Taxes Department
Government of Puducherry
Puducherry.
- 2.The Commercial Tax Officer
Commercial Tax Department
Mahe.
- 3.The Deputy Tahsildar
Revenue Department
Mahe. .. Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus to direct the first and second respondents to receive the appeal dated 04.02.2013, for the assessment year 2011-2012 and appeal dated 04.02.2013 for the assessment year 2012-13 without insisting for any kind of pre-deposit

such as proof of payment of admitted tax and 12.5% of disputed tax and to consider the appeals within the time limit stipulated by this Court.

For Petitioner : Mr.K.Raja Shrinivas

For Respondents : Mrs.Reena Ishwariya
Addl.Govt.Pleader

ORDER

Heard Mr.K.Raja Shrinivas, learned counsel for the petitioner and Mrs.Reena Ishwariya, learned Addi Government Pleader accepting notice on behalf of the respondents. By consent, the writ petition itself is taken up for final disposal.

2.The petitioner has come forward with this Writ Petition for issuance of a Writ of Mandamus to direct the first and second respondents to receive the appeal dated 04.02.2013, for the assessment year 2011-2012 and appeal dated 04.02.2013 for the assessment year 2012-13 without insisting for any kind of pre-deposit such as proof of payment of admitted tax and 12.5% of disputed tax and to consider the appeals.

3. Admittedly the relief sought for by the petitioner cannot be granted, as it would be contrary to the statutory provision. Therefore, the prayer sought for stands rejected and the Writ Petition is dismissed. However, liberty is granted to the petitioner to file Appeals, after complying with the pre-deposit condition. No costs. Consequently, connected Miscellaneous Petition is closed.

29.08.2016

rpa

To

1. The Appellate Assistant Commissioner of
Commercial Taxes (CT)
Office of the Appellate Assistant Commissioner
Commercial Taxes Department
Government of Puducherry
Puducherry.
2. The Commercial Tax Officer
Commercial Tax Department
Mahe.
3. The Deputy Tahsildar
Revenue Department
Mahe.

T.S.SIVAGNANAM, J

rpa

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