

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 28.01.2016

CORAM

THE HONOURABLE MR. JUSTICE K.KALYANASUNDARAM

W.P. No.3081 of 2016 &
W.M.P.No.2533 of 2016

Tvl.Cee Tee International,
Rep.by its Partner,
Muthuraman,
No.46, Chandran Nagar,
2nd Cross Street, Pallavaram,
Chennai - 600 044.

... Petitioner

Vs.

The Assistant Commissioner [CT],
Pallavaram Assessment Circle,
No.32 & 33, 2nd Street, Sripuram,
Chennai - 600 044.

... Respondent

PRAYER : Writ Petition has been filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in TIN.33530888417/2013-14 dated 30.09.2015 and quash the same as illegal.

For Petitioner : Mr.P.R.Kumar

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader [Tax]

O R D E R

By consent, the Writ Petition is taken up for final disposal at the admission stage itself.

2.Heard the submissions of Mr.P.R.Kumar, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader [Tax], who accepts notice on behalf of the respondent.

3.Learned counsel appearing for the petitioner submitted that though the petitioner has filed the Writ petition to quash the order of the respondent dated 30.09.2015, it would suffice that if a direction is issued to the Appellate Authority to entertain the appeal filed by the petitioner and pass orders, on merits and in accordance with law. He further submitted that the petitioner has paid the entire tax, he could not prefer the statutory appeal in time.

4.This Court, in the light of the above facts and circumstances, directs the petitioner to file an appeal, within a period of two weeks from the date of receipt of a copy of this order. The Appellate Authority, on receipt of the same, is directed to entertain the appeal and pass orders, on merits and in accordance with law, within a period of eight weeks therefrom.

5.The Writ Petition is disposed of accordingly. Consequently, connected Miscellaneous Petition is closed. No costs.
sri

-s/d-

Assistant Registrar(CS-I)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner [CT],
Pallavaram Assessment Circle,
No.32 & 33, 2nd Street, Sripuram,
Chennai - 600 044.

+ 1 cc to Mr.P.R.Kumar,Advocate, SR 5115

+ 1 cc to Government Pleader, High Court, Madras SR 5311

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