

In the High Court of Judicature at Madras

Dated : 15.11.2016

Coram :

The Honourable Mr. Justice T.S.SIVAGNANAM

Writ Petition Nos.39996 to 39998 of 2016
& WMP.Nos.34055 to 34057 of 2016

M/s.Mahe Auto Fuel Enterprises,
Bharat Petroleum Dealer, rep.by
its Proprietrix K.E.Rehmata, Mahe,
Pondicherry State. ...Petitioner in
WP.39996/2016

M/s.Mahe Beach Trading Co.,
HPC Dealer, rep.by K.E.Rehmata,
Mahe. ...Petitioner in
WP.39997/2016

M/s.Surya Service Station,
Hindustan Petroleum Dealer,
rep.by K.E.Rehmata, Mahe. ...Petitioner in
WP.39998/2016

Vs

1.The Appellate Assistant Commissioner,
Commercial Tax Department,
Pondicherry. ...R1 in WP.No.
39996/2016

2.The Assistant Commissioner-cum-
Appellate Assistant Commissioner
(CT), Commercial Tax Department,
Pondicherry. ...R1 in both WPs.
39997 & 39998/
2016

3.The Commercial Tax Officer, Mahe,
Pondicherry State. ...R2 in all the WPs

PETITIONS under Article 226 of The Constitution of India
praying for the issuance of Writs of Certiorarified Mandamus to
call for the records relating to respectively in Order
Nos.339/CTD/2016-17/AAC, 338/CTD/2016- 17/AAC and 337/CTD/2016-
17/AAC dated 16.9.2016 passed by the first respondent to receive
and entertain the appeal case papers represented by the

petitioners dated 9.9.2016 with condone delay applications dated 16.9.2016, 15.9.2016 and 15.9.2016 respectively, against the order of assessments for the year 1997-98 within the time limit that may be fixed by this Court.

For Petitioners : Mr.K.Raja Srinivas (All WPs)
For Respondents : Mrs.Reena Ishwarya, AGP
(All WPs)

COMMON ORDER

Mrs.Reena Ishwarya, learned Additional Government Pleader accepts notice for the respondents. Heard both.

2. These writ petitions have been filed challenging the memoranda dated 16.9.2016, by which, the petitioners' respective appeal petitions were not entertained on the ground that they were not represented within the time fixed by this Court in the earlier writ petitions.

3. The learned counsel for the petitioner submits that there were certain reasons beyond the control of the petitioners for not being able to represent the papers.

4. If such is the case, then, that will not give a fresh cause of action for the petitioners to file these writ petitions challenging the memoranda, which is, in fact, in compliance of the earlier orders of this Court. Therefore, at this stage, the impugned orders cannot be interfered with.

5. Accordingly, the writ petitions are dismissed. No costs. Consequently, the above WMPs are also dismissed.

6. However, this order will not prevent the petitioners to work out their remedies in accordance with law.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

1.The Appellate Assistant Commissioner, Commercial Tax
Department,
Pondicherry.

2.The Assistant Commissioner-cum-Appellate Assistant Commissioner
(CT), Commercial Tax Department, Pondicherry.

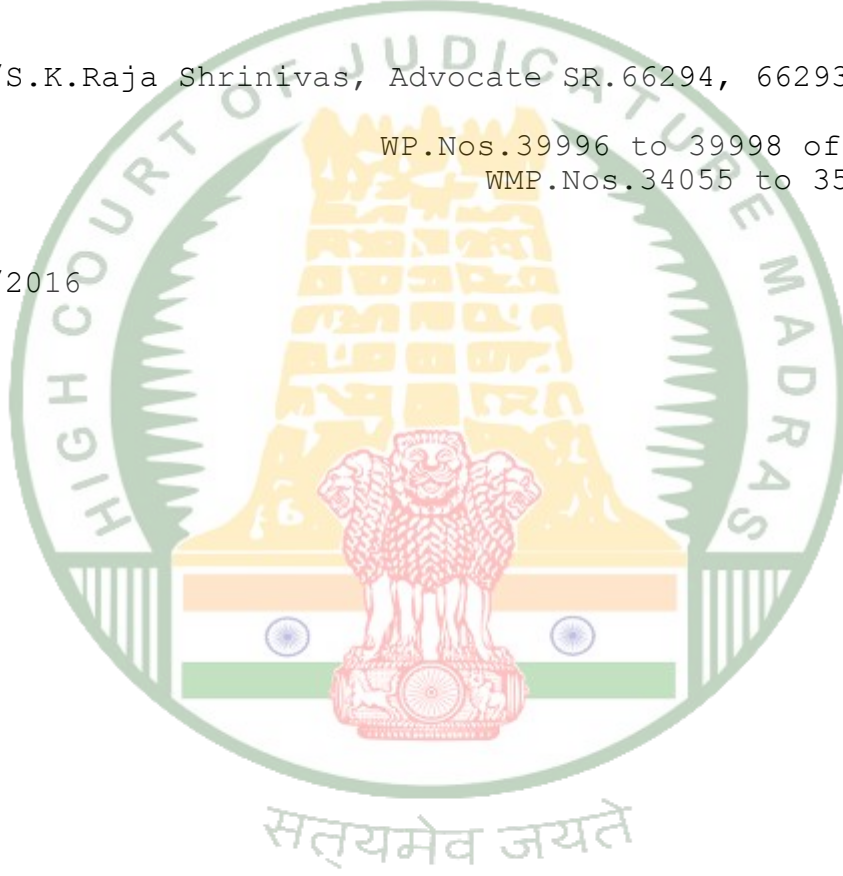
3.The Commercial Tax Officer,
Mahe, Pondicherry State.

+3cc to M/S.K.Raja Shrinivas, Advocate SR.66294, 66293, 66292

WP.Nos.39996 to 39998 of 2016&

WMP.Nos.34055 to 35057 of 2016

srg 10/12/2016



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