IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.4396 & 4397 of 2016 &

W.M.P.Nos. 3744 & 3745 of 2016

M/s.Dennis Steels Pvt. Ltd.
Rep. by its Managing Director
Konath Jacob Dennis
Ekku Nagar, Arakkonam
Vellore District.

.. Petitioner in both WPs

v.

1 The Commercial Tax Officer
Arakkonam Assessment Circle
Arakkonam
Vellore District

2 The Appellate Deputy Commissioner (CT)
No.4 Fort Round Road
Bharathiar Salai
Vellore-632 004. .. Respondents in both WPs

Common Prayer:- Writ Petitions filed under Article 226 of the Constitution of India to issue a Writs of Certiorarified mandamus to call for the records of the second respondent in N.Dis. 2142/15 & 2141/15 respectively dated 28.12.2015, quash the same and direct the second respondent to admit the appeal filed by the petitioner.

For Petitioner : Mr.R.Kumar

For Respondent : Mr.Manoharan Sundaram
Addl. Govt. Pleader (Tax)

ORDER

The petitioner has filed the above writ petitions to issue a writ of certiorari to call for the records of the second respondent in N.Dis. 2141/15 & 2142/15 respectively dated 28.12.2015, to quash the same and direct the second respondent to admit the appeals filed by the petitioner.

2. It is the case of the petitioner that that they filed appeals before the second respondent in time. However, since the company is under lockout and labour unrest, unable to mobilise the funds immediately, they failed to pay 25% of the disputed tax along with the appeals and the same was paid belatedly i.e. after a lapse of 83 days.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondents submitted that the second respondent may be directed to entertain the appeals filed by the petitioner and dispose of other same, in accordance with law.

4. In similar circumstances, this Court in W.P.Nos.30914 and 30918 of 2015, by order dated 30.09.2015, wherein there was a delay of 231 days in paying the 25% of the disputed tax, directed the respondent to entertain the appeals and pass orders in accordance with law, since in the interest of justice, the petitioner can be given an opportunity to prosecute the appeals.

5. Accordingly, the impugned orders passed by the second respondent dated 28.12.2015 are set aside. The petitioner is permited to re-present the appeals before the second respondent by complying with all the mandatory requirements within a period of two weeks from the date of receipt of a copy of this order and on such re-presentation, the second respondent is directed to entertain the appeals filed by the petitioner and pass orders, on merits and in accordance with law.

With these observations, the writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS VII)

/true copy/

Sub Asst. Registrar

Rj

To

1 The Commercial Tax Officer
Arakkonam Assessment Circle
Arakkonam
Vellore District

2 The Appellate Deputy Commissioner (CT)
No.4 Fort Round Road
Bharathiar Salai
Vellore-632 004.

2 ccs to Mr.R. Kumar, Advocate, Sr. 7612
1 cc to Spl.Government Pleader (Taxes), Sr. 7738

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SR (CO)
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