

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.5170 of 2016 &  
W.M.P.No.4544 of 2016

Tvl. Sri Devanatha Amman Agencies  
Represented by its Proprietor  
V.K.Shanmugam  
23, Gandhi Nagar Vadakuthu  
Opp: Indra Nagar  
Panruti-607106. .. Petitioner

- 1 The Appellate Deputy Commissioner (CT)  
CT Building, Sub Jail Road  
Manjakuppam  
Cuddalore-607001.
- 2 The Assistant Commissioner(CT)  
Panruti Assessment Circle  
Panruti-607106. .. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the second respondent in his proceedings in TIN 33394500488/2012-13, dated 20/05/2015 and quash the same as illegal

For Petitioner : Mr.S.Benazir

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

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records of the second respondent in his proceedings in TIN No.33394500488/2012-13, dated 20.05.2015 and to quash the same.

2. It is the case of the petitioner that since he was unwell and spent lot of money towards treatment, he was not in a position to file the appeal as against the impugned order in

time. After his recovery from the illness, he filed an appeal on 25.08.2015 after a delay of 80 days. The petitioner also paid 25% of the disputed tax. However, the first respondent, rejected the appeal on the point of limitation.

3. Mr.S.Benazir, learned counsel appearing for the petitioner submitted that this court in W.P.Nos.32332 & 32333 of 2015, dated 12.10.2015 permitted the petitioner therein to file appeals against the impugned orders and also directed the respondent not to insist upon the question with regard to limitation and entertain the appeal.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader, takes notice for the respondents and submitted that the respondents may be directed to entertain the appeal and dispose of the same in accordance with law.

4. Having regard to the submissions made by the learned counsel on either side, I permit the petitioner to file appeal against the impugned order dated 20.05.2015, within a period of two weeks from the date of receipt of a copy of this order and on such filing of the appeal, the second respondent is directed to entertain the same without raising any issue with regard to limitation and pass appropriate orders, on merits and in accordance with law, after affording due opportunity to the petitioner, as expeditiously as possible.

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

- 1 The Appellate Deputy Commissioner (CT)  
CT Building, Sub Jail Road  
Manjakuppam  
Cuddalore-607001.

2 The Assistant Commissioner (CT)  
Panruti Assessment Circle  
Panruti-607106.

Copy to:

The Section Officer,  
E.R. Section,  
High Court,  
Madras.

+lcc to Mr.S.Benazir, Advocate, S.R.No.8761  
+lcc to the Government Pleader, S.R.No.8945

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rv (CO)  
srg (12/02/2016)



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