

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.8051 of 2016 and
W.M.P.Nos.7164 & 7165 of 2016

M/s.Shree Madan Enterprises,
rep by its Proprietor Vinod Jain,
27, Karuneegar Street,
Nerkundram, Chennai - 107. Petitioner

Vs.

1.The Assistant Commissioner (CT),
J.J.Nagar Assessment Circle,
38 & 39, J.J.Complex,
Anna Nagar, Chennai - 40.

2.The Appellate Deputy Commissioner,
Chennai (South),
3rd Floor, PAPJM Building,
No.1, Greams Road,
Chennai - 6. Respondents

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records of the 1st respondent in TIN No.33471352595/2013-14 dated 25.11.2014 and quash the same as illegal.

सत्यमेव जयते

For Petitioner : Mr.S.Ramanathan

For Respondents : Mr.Manoharan Sundaram,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue writ of certiorari to call for the records of the 1st respondent in his proceedings in TIN No.33471352595/2013-14 dated 25.11.2014 and to quash the same.

2.It is the case of the petitioner that the petitioner filed an appeal before the 2nd respondent against the order dated 15.05.2015 with a delay of 209 days. However, the said appeal was preferred as against the rejection order dated

15.05.2015 instead of filing the appeal against the original assessment order dated 25.11.2014.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) appearing for the respondents submitted that the petitioner may be directed to file appeal against the order dated 25.11.2014 before the 2nd respondent.

4.Having regard to the submissions made by the learned counsel on either side, I permit the petitioner to file an appeal as against the order dated 25.11.2014 before the 2nd respondent 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 2nd respondent is directed to entertain the same without raising any issue with regard to limitation and dispose of the same, on merits and in accordance with law, after affording due opportunity to the petitioner, as expeditiously as possible.

5.With these observations, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

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To

1.The Assistant Commissioner (CT),
J.J.Nagar Assessment Circle,
38 & 39, J.J.Complex,
Anna Nagar, Chennai - 40.

2.The Appellate Deputy Commissioner,
Chennai (South),
3rd Floor, PAPJM Building,
No.1, Greams Road,
Chennai - 6.

+1 cc to The Special Government Pleader (Taxes), sr.14348

+1 cc to M/s.S.Ramanathan, Advocate, sr.13948

W.P.No.8051 of 2016 and
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ug co
kra 08.03.2016