

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.8987 of 2016

and

WMP No.7987 of 2016

M/s Mahe Beach Tradings Co.,
HPC Dealer,
rep by K.E. Rehmath
Pandakkal,
Mahe-673 310

..... Petitioner

vs

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

2. The Commercial Tax Officer,
Mahe,
Pondicherry State

..... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Mandamus directing the first respondent to receive and entertain the appeal case papers represented by the petitioner concern against the Order of Assessment for the year 1997-1998 within time frame.

For petitioner : Mr.Y. Kavitha
For respondents : Mr.A.S. Bharathi
Govt. Pleader (Pondicherry)

ORDER

The petitioner has filed the above writ petition to issue a Writ of Mandamus directing the first respondent to receive and entertain the appeal case papers represented by the petitioner concern against the Order of Assessment for the year 1997-1998 within time frame

2. Earlier, this Court in W.P.No.42612 of 2002 directed the first respondent to admit the appeal without issuing for pre-deposit of 25% of the disputed tax. Pursuant to the orders

of this Court, when the petitioner presented the appeal papers, the same was not entertained by the respondents. Since this Court had already directed the respondents not to insist on the pre-deposit of 25% of the disputed tax, the respondents should have entertained the appeal, filed by the petitioner.

3. Mr.A.S. Bharathi, learned Government Pleader (Pondicherry), taking notice for the respondents submitted that the petitioner may be directed to present the papers within a stipulated time.

4. Having regard to the submissions made by the learned counsel on either side, I direct the petitioner to re-present the papers within a period of one week from the date of receipt of copy of this order and also direct the first respondent to receive the papers and entertain the same and decide the appeal on merits and in accordance with law. With the above observation, the writ petition is disposed of. No costs. Consequently, connected Mps are closed.

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

sr
To

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

2. The Commercial Tax Officer,
Mahe,
Pondicherry State

+ 1 cc to M/s.Y. Kavitha, Advocate Sr.15519
+ 1 cc to Special Government Pleader Sr.15690

W.P.No.8987 of 2016

KJI (CO)
EU 23.03.16