

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.06.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.25568 of 2004

M/s.Tee Yem Trading Company
rep. By its Partner
S.Mohamed Rafiq
37, Anderson Street
Chennai - 600 001

... Petitioner

vs.

1. The Asst.Commissioner
Zone II
Commercial Taxes Department
PAPPJM Buildings, Greams Road
Chennai - 600 006

2. The Commercial Tax Officer
Loan Square -II, Assessment Circle
Chennai - 600 001

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorarified Mandamus calling for the records relating to the proceedings passed in R.C.No.2238/2004/B1 dated 11.06.2004 on the file of the 1st respondent herein, quash the same and consequently direct the 1st respondent herein to entertain the application of the petitioner for condonation of delay in paying the disputed penalty amounts.

For Petitioner : Mr.K.Govi Ganesan

For Respondent : Mr.Manoharan Sundaram
Additional Government Pleader

O R D E R

Heard Mr.K.Govi Ganesan, learned counsel for the petitioner and Mr.Manoharan Sundaram, learned Additional Government Pleader for the respondent.

2. Though the issue involved in this writ petition pertains to as to whether the appeal presented by the petitioner before the first respondent was within the time stipulated under Section 8 of the Entry Tax Act, in the light of the fact that the said Act has been held to be unconstitutional in the decision of the Hon'ble Division Bench of this Court in ITC Limited Vs. The State of Tamil Nadu reported in 2007 (2) CTC 577, the entire proceedings has become nonest in the eye of law.

3. In view of the same, this writ petition is allowed and the proceedings of the first respondent in RC.No.2238/2004/B1 dated 11.06.2004 is quashed. No costs.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

gpa

To

1. The Asst.Commissioner
Zone II
Commercial Taxes Department
PAPPJM Buildings, Greams Road
Chennai - 600 006
2. The Commercial Tax Officer
Loan Square -II, Assessment Circle
Chennai - 600 001

+1cc to M/s. K. Govi Ganesan, Advocate, S.R.No.30820
+1cc to the Government Pleader, S.R.No.30855

PPA(CO)
EU(20/06/2016)

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