



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.12.2016

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The HON'BLE MR.SANJAY KISHAN KAUL, CHIEF JUSTICE
AND

The HON'BLE MR.JUSTICE S.NAGAMUTHU

W.A. (MD) No.1568 of 2016
and
C.M.P. (MD) No.11597 of 2016

A.Moorthy .. Appellant/Petitioner/Petitioner

Vs.

The Assistant Commissioner (CT),
Palani-I Assessment Circle,
Palani. .. Respondent/Respondent/Respondent

Appeal filed under Clause 15 of Letters Patent against the order dated 20.07.2016 made in W.P.(MD) No. SR 75805 of 2015 on the file of this Court.

Prayer in WP.(MD).SR.No.75805 of 2015: To issue a writ of Certiorari calling for the records on the files of the respondent in TIN.No.33475280416/2012-13 dated 23.10.2015 and quash the same as being without jurisdiction and authority of law and contrary to the Principles of natural justice and that of the Principle laid down by this Hon'ble Court in the judgment reported in (2007) 295 ITR 303 (mad) (V.Selladurai Vs Chief Commissioner of Income Tax (OSD) and another) and that of the Principle laid down by the Hon'ble Madras High Court in the Judgment reported in 1995(8) M.T.C.R.(M/s.Rajam offset printers Vs the commercial Tax Officer) and issue such further writ order or direction as this Hon'ble court may deem fit and proper in the circumstances of the case and render justict.

For Appellant .. Mr.S.Raja
for M/s.A.Chandrasekaran



(2)

For Respondent

.. Mr.R.Karthikeyan
Addl. Government Pleader

JUDGMENT

(Judgment of the Court was made by The Hon'ble Chief Justice)

The impugned order rejects the prayer for condonation of delay of 173 days in representing the writ petition as devoid of any sufficient cause and only an endeavour to delay the consequence of the assessment order.

2. The appeal is primarily on the merits of the case, which would be in issue to be examined by the learned Single Judge, only if he finds that there is an infirmity in the impugned order. On the aspect of refusal for condonation of delay, we have perused even the affidavit filed in support of the application for condonation of delay before the learned Single Judge, which says nothing other than the papers got mixed up with the other bundles in the Madras office, by oversight and thus not represented in time. As to whether the appellant was waiting for a long period of time and then showed any interest in the matter itself is questionable.

4. We find no infirmity in the impugned order, so as to call for our interference in the appeal.

5. The appeal is dismissed. No costs. Consequently, C.M.P. (MD) No.11597 of 2016 is also dismissed.

Sd/-

Assistant Registrar(AS)

/True copy/

Sub Assistant Registrar

To:

The Assistant Commissioner (CT),
Palani-I Assessment Circle,
Palani.

+1cc to M/s.A.Chandrasekaran, Advocate SR.No.74683

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