



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **01.06.2016**

CORAM :

WEB COPY

THE HONOURABLE MR.JUSTICE NOOTY.RAMAMOHANA RAO

and

THE HONOURABLE MR.JUSTICE S.S.SUNDAR

Writ Appeal (MD) No.906 of 2016

M/s.Visalakshi Enterprises
Represented by its Proprietor R.Srithar,
8, East Nappalayam Street,
Madurai.

...Appellant/Petitioner

-Vs-.

The Assistant Commissioner (CT)
Munichalai Road Circle,
Madurai.

... Respondent/Respondent

Appeal filed under Clause 15 of Letters Patent praying to set aside the order dated 11.04.2016 made in W.P(MD)No.6970 of 2016.

Prayer in WP(MD). 6970/ 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a WRIT OF CERTIORARIFIED MANDAMUS calling for the records in TIN 33584961177/2013-14 dated 16.2.2015 and to quash the same as illegal, arbitrary and against the judgment of this Honble Court reported in the case of Infiniti Wholesale Limited Vs. Assistant Commission (CT), Koyambedu Assessment Circle, Chennai reported in (2015)82 VST 457 and further direct the respondent to afford a opportunity of personal hearing and consider the relevant records and thereafter to pass order afresh.

For Appellant	: Mr.S.Karunakar
For Respondent	: Mr.R.Karthikeyan
	Additional Government Pleader.

JUDGMENT

(Judgment of the Court was delivered
by **NOOTY.RAMAMOHANA RAO,J**)

<https://hcservices.courts.gov.in/hcservices/> has been preferred aggrieved by the directions issued by the learned Single Judge in W.P(MD)No.6970 of 2016 which



is decided on 11th April 2016. In paragraph '4' of the order passed by the learned Single Judge, it is pointed out that the factual controversy can be better resolved by the petitioner by approaching the appellate authority.

2. The apprehension of the learned Counsel appearing for the appellant is that if any appeal is preferred, it is beyond the limitation period as the time provided by the statute has already expired.

3. The learned Additional Government Pleader has rightly drawn the attention of this Court to the order of the learned Single Judge wherein the appellate authority was directed to consider the matter on merits.

4. Hence, it goes without saying that the competent authority has to consider the merits of the appeal and shall not decide the appeal only on the ground that it was preferred beyond the period of limitation provided for.

5. With these observations, this writ appeal is disposed of. No costs.

Sd/-

Assistant Registrar (CS-II)

/True copy/

Sub Assistant Registrar

TO

The Assistant Commissioner (CT)
Munichalai Road Circle, Madurai.

+1 cc to M/s.S.Karunakar, Advocate in SR.No.27377

+1 cc to The Special Government Pleader in SR.No. 27389

gsr

CSL/SKS-RR/13.06.2016 : 2p/4c

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