



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Special Original Jurisdiction)

Wednesday, the Twentieth day of July Two Thousand Sixteen

PRESENT

The Hon`ble Mr.Justice T.RAJA

WMP(MD) No.9632 of 2016

IN

WP(MD) No.SR75805 of 2015

TVL.A.MOORTHY

... PETITIONER/PETITIONER

Vs

THE ASSISTANT COMMISSIONER (CT),
PALANI-I, ASSESSMENT CIRCLE,
PALANI.

... RESPONDENT/RESPONDENT

Petition praying that in the circumstances stated therein and in the affidavit filed therewith the High Court will be pleased to condone the delay of 173 days in representing this WP and permit the petitioner to file this WP in WP SR NO: 75805 of 2016 and thus render justice.

Prayer in WP(MD) No.SR75805 of 2015:

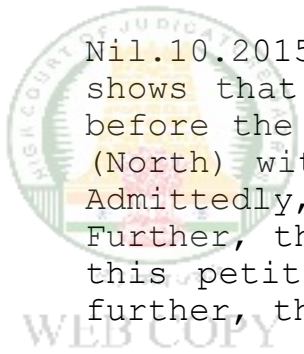
To issue a Writ of Certiorari calling for the records on the files of the respondent in TIN No.33475280416/2012-13 dated 23.10.2015 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice and that of the principle laid down by this Hon'ble 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 justice.

ORDER : This petition coming on for orders upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of M/S.A.CHANDRASEKARAN, Advocate for the petitioner, the court made the following order:-

This present miscellaneous petition has been filed by the petitioner to condone the delay of 173 days in representing this Petition and permit him to file this Writ Petition in W.P.(MD). No.SR75805 of 2015 of 2016.

<https://hcservices.ecourts.gov.in/hcservices/>

2. A perusal of the impugned order of assessment, dated



Nil.10.2015, passed by the Assistant Commissioner (CT) Palani-I, shows that an appeal against the order dated Nil.10.2015 would lie before the Appellate Deputy Commissioner of Commercial Taxes Madurai (North) within 30 days on receipt of the order dated Nil.10.2015. Admittedly, the time granted by the authority got over long back. Further, the reasons attributed in the affidavit filed in support of this petition is a vague one and in order to drag on the matter further, this present miscellaneous petition has been filed.

2. Therefore, this Court is of the view that no useful purpose would be served in numbering this miscellaneous Petition. In otherwords, this Court is not inclined to entertain this miscellaneous petition at all. Accordingly, this miscellaneous petition is dismissed. However, there shall be no order as to costs.

sd/-
20/07/2016

/ TRUE COPY /

Sub-Assistant Registrar (C.S.)
Madurai Bench of Madras High Court,
Madurai - 625 023.

TO

THE ASSISTANT COMMISSIONER (CT),
PALANI-I, ASSESSMENT CIRCLE,
PALANI.

ORDER
IN
WMP(MD) No.9632 of 2016
IN
WP(MD) No.SR75805 of 2015
Date :20/07/2016

SSM
TE/ARK-PV/SAR-III : 27/07/2016 : 2P/2C