

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.04.2017

CORAM

THE HONOURABLE Mr. JUSTICE K. RAVICHANDRABAABU

W.P.No. 8432 of 2017

and

W.M.P.Nos.9229 and 9230 of 2017

M/s. Rathna Tex,
Rep. by its Proprietor - B. Prabu,
No. 454/1, Chinneri Vayal Kadu,
Salem - 639 009,
Salem District. ...Petitioner

Versus

1. The Commercial Tax Officer,
Arisipalayam Circle,
Salem
Salem District.
2. The Appellate Deputy Commissioner [CT],
Salem,
Salem District. ...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, seeking for issuance of a Writ of Certiorari to call for the records on the file of the 2nd Respondent in his impugned proceedings made in AP No.CST.27/15 dated 07.06.2016 and quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mrs. R. Hemalatha

For Respondents : Mr. S. Kanmani Annamalai
Additional Government Pleader (Tax)

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O R D E R

The petitioner is aggrieved against the order of the First Appellate Authority, dismissing the appeal filed against the order of the Assessing Officer.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondents.

3. Considering the fact that a further appeal lies before the Tamil Nadu Sales Tax Appellate Tribunal and that the points

raised by the petitioner herein can always be raised before the Tribunal, this Court is of the view that the petitioner has to only approach the Tribunal and file an Appeal. It is stated that since the petitioner was hospitalised at the relevant point of time, the appeal could not be filed before the Tribunal in time. Since the petitioner has to only approach the Tribunal and considering the fact that the petitioner was not in a position to file the appeal within the statutory period of limitation due to the reason stated supra, I am of the view that the petitioner can be permitted to file the appeal before the Tribunal within the time stipulated by this Court. Accordingly, this writ petition is disposed of, with liberty to the petitioner to file an appeal before the Tamil Nadu Sales Tax Appellate Tribunal, Coimbatore, within a period of three weeks from the date of receipt of a copy of this order. If any such appeal is filed within the time stipulated, the same shall be taken up and disposed of on its own merits and in accordance with law without reference to the question of limitation. It is further made clear that this Court has not expressed any view on the merits of the claim made by the petitioner as it is for the Appellate Tribunal to consider and decide. No costs. Consequently, connected miscellaneous petitions are closed.

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Assistant Registrar

//True copy//

Sub Assistant Registrar

To

1. The Commercial Tax Officer,
Arisipalayam Circle,
Salem,
Salem District.
2. The Appellate Deputy Commissioner [CT],
Salem, Salem District.

C.C. to Mrs.R.Hemalatha Advocate SR.NO.21328

C.C. to The Special Government Pleader (Taxes) SR.NO.21573

W.P.No. 8432 of 2017

SKV (CO)
VS 19.04.2017