

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.31958 of 2017

M/s.Hyt-Gel (JV)

Rep. By its Authorised Signatory

Mr.Bhojraj H.Teli,

L.H.B. Site, Furnishing Work Shop Extension,

I.C.F. Colony, Ayanavaram,

Chennai - 600 038.

.... Petitioner

Vs.

1.The Joint Commissioner (CT),

Chennai Central Division,

4th Floor, C.T.Building, Greams Road,

Chennai - 600 006.

2.The Assistant Commissioner (CT),

Purasawalkam Assessment Circle,

50F, 1st Avenue, Anna Nagar East,

Chennai - 600 102.

.... Respondents

Prayer : Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the second respondent in PDL.178/2014-II dated 24.02.2015 (signed on 29.06.2017) in respect of the petitioner and consequential order of the first respondent in M.P.No.06/2017 dated 31.07.2017 and quash the same as illegal, ultra-vires and against the principle of natural justice and further direct the second respondent to restore the registration of the petitioner.

For Petitioner : M/s.C.Rekha Kumari

For Respondents : Mr.K.Venkatesh

Government Advocate

O R D E R

Heard M/s.C.Rekha Kumari, the learned counsel appearing for the petitioner and Mr.K.Venkatesh, the learned Government Advocate appearing for the respondents.

2.This writ petition has been filed challenging the order passed by the first respondent, the Joint Commissioner (CT), Central Division dated 31.07.2017 dismissing the revision petition filed by the petitioner as being time barred. The petitioner challenged the order of cancellation of the registration dated 24.02.2015. This date has been taken as a date for computing the period of limitation. However, the order of cancellation of the registration though dated 24.02.2015 has been signed by the Assistant Commissioner (CT), Purasawalkam Assessment Circle, Mrs.K.Vijayalakshmi on 29.06.2017. Therefore, the limitation can run only from the said date and not from the date of the order. If the said date is taken into consideration, the petitioner's revision petition is not time barred.

3.For the above reasons, the writ petition is allowed, the impugned order is set aside and the petitioner is directed to re-present the revision petition along with a copy of this order before the first respondent, who shall entertain the same and decide the matter on merits and in accordance with law after affording an opportunity of personal hearing to the petitioner. No costs.

Sd/-

Assistant Registrar(CS V)

//True copy//

Sub Assistant Registrar

cse
To

1.The Joint Commissioner (CT),
Chennai Central Division,
4th Floor, C.T.Building, Greams Road,
Chennai - 600 006.

2.The Assistant Commissioner (CT),
Purasawalkam Assessment Circle,
50F, 1st Avenue, Anna Nagar East,
Chennai - 600 102.

+1cc to Special Government Pleader SR.No.88615

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NRJK(CO)
GN(05/01/2018)