IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.32155 of 2017

M/s.Petronas Lubricants (India) Private Ltd.,
Rep. By its Assistant Manager (Finance & Accounts),
455/1,2B, 2, Perambakkam Main Road,
Mannur Village, Sriperumbudur Taluk,
Kancheepuram District. ... Petitioner

Vs.

1.The Joint Commissioner (ST),
Chennai (North) Division,
Chennai - 600 006.

2.The Commercial Tax Officer,
Roving Squad-II, Enforcement (Central),
First Floor, PAPJM Buildings,
1, Greams Road, Chennai - 600 006. ... 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 impugned rejection proceedings herein in RC 7871/2016/B1 dated 21.11.2017 from the file of the 1st respondent herein, quash the same and direct the first respondent herein to take the revision petition on file.

For Petitioner : Mrs.Aparna Nandakumar

For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard M/s.Aparna Nandakumar, 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 an order passed by the first respondent rejecting the petitioner's revision application as time barred. It is not in dispute that the petitioner has 30 days time to file a revision challenging the order releasing the goods which was dated 30.09.2016. Thus, if the revision was filed in the normal course on or before 29.10.2016, it would have been within time. Apart from initial 30 days, the revisional authority has got power to done the delay of further 30 days i.e. upto 28.11.2016. In the instant case, the petitioner has filed the revision on 26.10.2016 i.e. well before the expiry of 30 days time limit prescribed under the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act). However, the first respondent rejected the revision petition as time barred because this Court in the earlier writ petition filed by the petitioner in W.P.No.34486 of 2016 dated 29.09.2016 fixed two weeks time limit for preferring the revision. The petitioner pleads that due to administrative reasons, the petitioner could not present it within two weeks time, but nevertheless preferred the revision within 30 days time limit prescribed in the statute.

3.Thus, considering the peculiar facts and circumstances of the case, this Court is inclined to issue appropriate direction to the first respondent to take the revision petition on file and decide the same on merits and in accordance with law. Accordingly, the writ petition is allowed, the impugned order is set aside and there will be a direction to the petitioner to re-present the revision petition along with a copy of this order and on such re-presentation, if the revision petition is otherwise in order, the first respondent is direct to take on file the revision and decide the matter on merits and in accordance with law, preferably within a period of three months from the date of re-presentation. No costs.

Sd/-
Assistant Registrar

//True copy//

Sub Assistant Registrar

cse

To

1.The Joint Commissioner (CT),
Chennai (North) Division,
Chennai - 600 006.

2.The Commercial Tax Officer,
Roving Squad-II, Enforcement (Central),
First Floor, PAPJM Buildings,
1,Greams Road, Chennai - 600 006.

+1cc to Mr.Aparna Nandakumar, Advocate SR.No.88633
+1cc to Special Government Pleader(Taxes) SR.No.88618

W.P.No.32155 of 2017

GN(21/12/2017)