IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.7.2017

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WRIT PETITION NOS.17710 TO 17715 OF 2017

M/s.Micropoint Computers Pvt. Ltd.,
rep. by its Authorised Signatory ...Petitioner in WPs

Vs

1. The Appellate Deputy Commissioner
(CT), Chennai (East), Chennai-6.

2. The Commercial Tax Officer,
Nandambakkam Assessment Circle,
Chennai-94.

...Respondents in WPs

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorarified Mandamus to call for the records of the first respondent, quash the proceedings in Rc.Nos.1385, 1384, 1382, 1381, 1380 and 1379/2015/ A1, all dated 19.06.2017 for the years 2008-09, 2009-10, 2011-12, 2012-13, 2013-14 and 2014-15 respectively and direct the first respondent to admit the appeal petitions as per the ratio of the decision of the case law decided by the Supreme Court in the case of M/s.Ranjit Impex Vs. Appellate Deputy Commissioner and another reported in (2013) 10 Supreme Court Cases 655.

For Petitioner : Mr.C.Baktha Siromoni

For Respondents : Mr.K.Venkatesh, GA

COMMON ORDER

Mr.K.Venkatesh, learned Government Advocate accepts notice for the respondents. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. These writ petitions have been filed by the petitioner challenging the orders passed by the Appellate Deputy Commissioner, rejecting the petitioner's appeal petitions on the ground that they are not entertainable and that they were re-presented beyond the condonable period of limitation.

3. The orders of assessment are dated 30.9.2015 and the petitioner filed the appeals on 30.10.2015 after effecting pre-deposit. It appears that the appeal papers were returned to the petitioner and the same were represented on 30.11.2015. Once again, the appeal papers were returned in December 2015. However, the papers were immediately re-presented by the petitioner. Thereafter, the appeal papers were kept in the office of the Appellate Deputy Commissioner, Chennai (East). However, in the impugned orders, the first respondent stated as if the appeal papers were represented after a lapse of 544 days, which is not condonable by him.

4. To ascertain as to whether the appeal papers were lying in the office of the Appellate Deputy Commissioner since December 2015, this Court directed the learned Government Advocate to get instructions in the matter. It appears that the learned Government Advocate has spoken to the Appellate Deputy Commissioner over phone and he has confirmed that the appeal papers are available in their office. Thus, the observation made by the Appellate Deputy Commissioner in the impugned orders dated 19.6.2017 that there is a delay in representation is factually incorrect, as the appeal papers are in the office of Appellate Deputy Commissioner.

5. In the light of the above, the writ petitions are allowed and the impugned orders are set aside. The first respondent is directed to take the appeals on file and proceed in accordance with law. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

1. The Appellate Deputy Commissioner (CT),
   Chennai (East), Chennai-6.

2. The Commercial Tax Officer,
   Nandambakkam Assessment Circle,
   Chennai – 94.

+1cc to Mr.C.Baktha Siromoni, Advocate, S.R.No.50295

W.P.Nos.17710 to 17715 of 2017

NGII(CO)
CS/02/08/17