IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14**.09.2016**

CORAM:

THE HONOURABLE MR. JUSTICE T.S.SIVAGNANAM

Writ Petition No.30475 of 2015

M/s.Deepak Roadways,
rep.by its Proprietor Mr.T.R.Balaji, .. Petitioner

Vs.

The Joint Commissioner(CT),
Commercial Taxes,
(Chennai North Division),
CT Building,
Greams Road,
Chennai-600 006 .. Respondent

Petition filed under Article 226 of the Constitution of India for the issuance of Writ of Certiorarified mandamus calling for thed records in relation to the order of the respondent in R.C.No.8144/2015/B1 dated 23.10.2015 and quash the same and further direct the respondent to provide an opportunity to the petitioner to represent the revision filed under Section 14(7) of the VAT Act, condoning the delay in consideration of arbitrary and unauthorized collection of tax contrary to the provisions of the CST Act.

For Petitioner : Mr.H.Nazirudeen

For Respondent : Mr.K.Venkatesh, G.A.

ORDER

Heard Mr.H.Nazirudeen, the learned counsel for the petitioner and Mr.K.Venkatesh, the learned Government Advocate for the respondent.

2. The order impugned in this writ petition is an order rejecting the petitioner's revision petition as being time barred. The respondent, namely, the revisional authority can entertain a revision petition if there is a delay of 30 days, over and above 30 days, which is the limitation period for filing the revision. Beyond the period of 60 days, no revision can be entertained. Therefore, the respondent was fully justified in rejecting the revision as not maintainable.

3. Under normal circumstances, this Court would have dismissed the writ petition, but however, considering the peculiar facts and circumstances of the case and taking note of the fact that the petitioner has already paid the entire tax and release order has been issued and the petitioner being only a transporter and the Manager of the petitioner having fallen sick due to chikengunia, the petitioner could not approach the authority within time, this Court is inclined to condone the delay. It may be true that it cannot be a reason to condone the delay. But however, taking into consideration the aforesaid facts, this Court is of the view that in this case

discretion can be exercised.

4. Accordingly, the writ petition is allowed. The impugned order is set aside and the revisional authority is directed to entertain the revision petition and consider the same on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner. It is made clear that this order shall not be treated as a precedent. No costs.

14.09.2016

msk

To

The Joint Commissioner(CT),
Commercial Taxes,
(Chennai North Division),
CT Building,
Greams Road,
Chennai-600 006

T.S.SIVAGNANAM , J.

msk

W.P.No.30475 of 2016

14.09.2016