BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 14.02.2017
CORAM :
THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN
W.P(MD)No.1822 of 2017
and
W.M.P(MD)No.1502 of 2017

M/s.Sakthi Traders,
Rep. by its Partner,
S.Senthilnathan,
No.13, Thiruvalluvar Road,
Shanmugapuram,
Palani-624 601,
Dindigul District. ... Petitioner

vs.

The Commercial Tax Officer(CT),
Palani-I Assessment Circle,
Palani, Dindigul District-624 601. ... Respondent

Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records of the respondent in TIN No.33025282167/2012-2013 dated 29.11.2016 and quash the same as illegal, arbitrary and against the provisions of the Act.

For Petitioner : Ms.R.Yamuna
For Respondents : Mr.R.Karthikeyan
Additional Government Pleader

ORDER

The prayer in this writ petition is for issuance of a Writ of Certiorari, to call for the records of the respondent in TIN No.33025282167/2012-2013 dated 29.11.2016 and quash the same as illegal arbitrary and against the provisions of the Act.

2.The petitioner submits that he was unwell and hence, he was not able to appear before the respondent and submit the objection. But, unfortunately, the impugned order has been passed fixing the tax liability on the petitioner on the ground that there was sales suppression. However, the petitioner has filed an affidavit dated 07.02.2017, stating that he may be given one more opportunity to put forth his case by filing appeal and that without prejudice to his contentions, he is willing to pay 20% of the tax amount as a condition precedent for agitating the matter before the statutory first appellate authority under the TN VAT Act 2006.

3.The affidavit filed by the petitioner dated 07.02.2017 is placed on record and the petitioner is directed to deposit 20% of the tax amount on or before 13.03.2017 and file appeal before the appellate authority. If appeal is filed within before the said date, the appellate authority may entertain the appeal and pass orders in accordance with law.

4.However, it is made clear that this Court has not expressed any opinion with regard to the extension of time whether can be granted or not when there is a statutory bar for filing appeal beyond 60 days.

With the above direction, the Writ Petition is disposed of. No costs. Consequently, W.M.P(MD)No.1502 of 2017 is closed.

Sd/-
Assistant Registrar(CSII)

/True Copy/

Sub-Assistant Registrar

To

The Commercial Tax Officer(CT),
Palani-I Assessment Circle,
Palani, Dindigul District-624 601.

+One cc to Mr.M.Karthikeya Narayanan, Advocate, SR.No.8455

nbi
RL/3C/2P/BS/23.2.2017

W.P(MD)No.1822 of 2017

14.02.2017