BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.01.2017

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THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.(MD) No.19888 of 2016

TVL. ESWARI STORES
REP. BY ITS PROPRIETOR,
M.VASUDEVAN, AGED ABOUT 50 YEARS,
S/O.MALL NADAR,
NO.A1/C,D,E,VIVEKANANDHA NAGAR,
TRICHY ROAD, DINDIGUL-624 001. ... Petitioner

-vs-

1.THE COMMISSIONER OF COMMERCIAL TAXES,
O/O.THE PRINCIPAL AND SPECIAL
COMMISSIONER OF COMMERCIAL TAXES,
EZHILAGAM, CHEPAUK,
CHENNAI-600 005.

2.THE COMMERCIAL TAX OFFICER-II,
DINDIGUL-II, ASSESSMENT CIRCLE,
COMMERCIAL TAX OFFICE,
SUB-COLLECTOR OFFICE ROAD,
DINDIGUL-624 001. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned proceedings of the 2nd Respondent in TIN No. 33775220305/2014-15 dated 31.03.2016 and quash the same and consequently direct the 2nd Respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.R.Karthikeyan
Addl. Govt. Pleader

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O R D E R

This petition has been filed, seeking to quash the impugned order dated 31.03.2016 passed by the 2nd respondent in TIN No. 33775220305/2014-15, by which, it was proposed for revision of tax with levy of penalty.

2. When the matter is taken up for hearing, learned counsel for the petitioner has submitted that the petitioner is willing to deposit 25% of the amount without prejudice to its rights and has filed an affidavit to that effect.

3. In view of the above submission, as the period to file appeal has already expired, the petitioner, without prejudice to its rights, is directed to remit 25% of the amount to the respondents within a period of fifteen days from the date on which a copy of this order is made ready and prefer appeal within fifteen days thereafter. If any such appeal is filed within the stipulated period stated supra, the appellate authority may entertain the appeal and pass orders thereon in accordance with law.

4.However, it is made clear that the period of extension granted by this Court cannot be treated as a precedent and whether time can be extended beyond the time mentioned in the Statute (60 days) will be considered in an appropriate case.

5. With the above direction, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(P&A)

/True copy/

Sub Assistant Registrar

To:
1.THE COMMISSIONER OF COMMERCIAL TAXES,
O/O.THE PRINCIPAL AND SPECIAL
COMMISSIONER OF COMMERCIAL TAXES,
EZHILAGAM, CHEPAUK,
CHENNAI-600 005.

2.THE COMMERCIAL TAX OFFICER-II,
DINDIGUL-II, ASSESSMENT CIRCLE,
COMMERCIAL TAX OFFICE,
SUB-COLLECTOR OFFICE ROAD,
DINDIGUL-624 001.

+1cc to Mr.B.Rooban, Advocate, SR.No:4429
+1cc to Mr.Special Government Pleader, SR.No:4491

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AE/MR/21.02.2017/2P/5C