

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.02.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAI SWAMY

W.P.Nos.3237 to 3239 of 2018
and W.M.P.Nos.3970 to 3972 of 2018

Tvl.Karpagam Agencies,
rep by its Proprietor
A.Varadarajan,
No.47, Sivan Sannathi Street,
Nagapattinam - 611 001. ... Petitioner in all 3 W.Ps

Vs.

The Commercial Tax Officer,
Nagapattinam Assessment Circle,
Nagapattinam. ... Respondent in all 3 W.Ps

Petitions filed under Article 226 of the Constitution of India to issue Writs of Certiorari calling for the records of the respondent in proceedings in TIN/33763901935/2012-13, 2015-16 & 2016-17 dated 10.08.2017 and quash the same.

For Petitioner : Mr.P.R.Kumar
(in all 3 W.Ps)

For Respondent : Mrs.G.Dhanamadhri,
(in all 3 W.Ps) Government Advocate (Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writs of certiorari to call for the records of the respondent in his proceedings dated 10.08.2017 and in respect of the assessment years 2012-13, 2015-16 & 2016-17 and to quash the same.

2.The learned counsel appearing for the petitioner submitted that it would be suffice to give liberty to the petitioner to file appeal as against the orders and also direct the respondent not to raise any issue with regard to the limitation.

3.Mrs.G.Dhanamadhri, learned Government Advocate appearing

for the respondent submitted that the Appellate Authority may be directed to entertain the appeal and dispose of the same in accordance with law.

4.Having regard to the submissions made by the learned counsel on either side, I permit the petitioner to file appeal against the impugned order dated 10.08.2017 within a period of two weeks from the date of receipt of a copy of this order and on such filing of the appeal, the Appellate Authority is directed to entertain the same without raising any issue with regard to limitation and pass appropriate orders on merits and in accordance with law, after affording due opportunity to the petitioner, as expeditiously as possible.

5.With these observations, the Writ Petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IX)

//True copy//

Sub Assistant Registrar

va

To

The Commercial Tax Officer,
Nagapattinam Assessment Circle,
Nagapattinam.

+3cc to Mr.P.R.Kumar and Porkodi, Advocate SR.No.15143
+1cc to Government Pleader SR.No.15233

WEB COPY

W.P.Nos.3237 to 3239 of 2018
and W.M.P.Nos.3970 to 3972 of 2018

GN(01/03/2018)