IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 27.06.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.15759 of 2018 &
W.M.P.No.18711 of 2018

Zhakir hussain .. Petitioner

v.

1. The Deputy Commissioner,
Commercial Tax Office,
Villupuram.

2. The Additional Commercial Tax Officer,
Commercial Tax Office,
Kallakurichi,
Villupuram District. .. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, calling for the records in respect of the order in TIN33624784809/2013-14, dated 30.06.2015 and notice on 11.04.2018, issued by the 2nd respondent and quash the same.

For Petitioner : Mr.A.Sankar

For Respondents: Ms.G.Dhana Madhri
Government Advocate

ORDER

Heard Mr.A.Sankar, learned counsel appearing for the petitioner and Ms.G.Dhana Madhri, learned Government Advocate appearing for the respondents.

2. The petitioner is aggrieved by the notice of demand issued by the 2nd respondent as well as assessment order dated 30.06.2015 for the assessment year 2013-14 under the provisions of Tamil Nadu Value Added Tax Act, 2006.

3. The learned counsel appearing for the petitioner submitted that though the petitioner had paid 25% of the disputed tax on 10.08.2015 and also paid the appeal fee of Rs.100/- for preferring an appeal against the impugned assessment order, on account of certain personal difficulties

in the family, the petitioner could not pursue the matter and now the petitioner is aggrieved because the 2nd respondent has issued recovery notice.

4. Considering the fact that the petitioner has paid 25% of the disputed tax on 10.08.2015 along with the appeal fee of Rs.100/-, this Court is inclined to grant one more opportunity to the petitioner to present the appeal petition.

5. Accordingly, the writ petition is disposed of by directing the petitioner to file an appeal before the Appellate Authority with in a period of 30 days from the date of receipt of a copy of this order along with the receipt for payment of 25% of the tax and the receipt for payment of appeal fee of Rs.100/-. If the appeal is presented within the time permitted by this court, the Appellate Authority shall not reject the appeal on the ground of limitation. Till then, the respondents shall not initiate any action against the petitioner and the notice dated 11.04.2018 issued by the second respondent shall remain stayed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

To
1. The Deputy Commissioner,
Commercial Tax Office,
Villupuram.

2. The Additional Commercial Tax Officer,
Commercial Tax Office,
Kallakurichi,
Villupuram District.

Copy to;The Section Officer, ER Section,
High Court, Madras

+2cc to M/s.A.Sankar, Advocate Sr.No.40650
+1cc to Government Pleader SR.No.41578

NRL(CO)
sm:6.7.2018