

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.08.2018

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.19550 to 19554 of 2018 &
W.M.P.Nos. 22988 to 22992 of 2018

Tvvl.Andavar Marketing
Represented by tis Director
P.Kanagaraj
No.155/135, Kamarajar Road
Periyamathur
Manali, Chennai - 600 -68 ... Petitioner in all WPs

v.

- 1.The Assistant Commissioner (CT)
Royapuram Assessment Circle
Chennai - 600 013
- 2.The Appellate Deputy Commissioner (CT)
Chennai (North)
Greams Road
Chenani - 600 006 ... Respondents in all WPs

Prayer in W.P.No.19550/2018:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writs of Certiorarified Mandamus calling for the records on the file of the 2nd respondent in M.P.No.04/2018, dated 26.04.2018, quash the same and further direct the 2nd respondent to admit the appeal in Form-X filed on 16.06.2017 against the order of the 1st respondent in TIN No.33871182625/2010-11, dated 31.03.2017 .

W.P.No.19551/2018:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writs of Certiorarified Mandamus calling for the records on the file of the 2nd respondent in M.P.No.05/2018, dated 26.04.2018, quash the same and further direct the 2nd respondent to admit the appeal in Form-X filed on 16.06.2017 against the order of the 1st respondent in TIN No.33871182625/2011-12, dated 31.03.2017.

W.P.No.19552/2018:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writs of

Certiorarified Mandamus calling for the records on the file of the 2nd respondent in M.P.No.06/2018, dated 26.04.2018, quash the same and further direct the 2nd respondent to admit the appeal in Form-X filed on 16.06.2017 against the order of the 1st respondent in TIN No.33871182625/2012-13, dated 31.03.2017.

W.P.No.19553/2018:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writs of Certiorarified Mandamus calling for the records on the file of the 2nd respondent in M.P.No.07/2018, dated 26.04.2018, quash the same and further direct the 2nd respondent to admit the appeal in Form-X filed on 16.06.2017 against the order of the 1st respondent in TIN No.33871182625/2013-14, dated 31.03.2017.

W.P.No.19554/2018:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writs of Certiorarified Mandamus calling for the records on the file of the 2nd respondent in M.P.No.08/2018, dated 26.04.2018, quash the same and further direct the 2nd respondent to admit the appeal in Form-X filed on 16.06.2017 against the order of the 1st respondent in TIN No.33871182625/2014-15, dated 31.03.2017.

For Petitioner : Mr.R.Senniappan

For Respondents: Mr.M.Hariharan

Additional Government Pleader

COMMON ORDER

Heard Mr.R.Senniappan, learned counsel appearing for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader, appearing for the respondents.

2. These writ petitions have been filed challenging the orders passed by the 2nd respondent, the appellate authority, rejecting the petitioner's appeal petitions on the ground that it has been presented beyond the condonable period.

3. On a reading of the impugned orders, it is seen that the petitioner had not properly represented the papers, though the papers were returned on three earlier occasions.

4. The learned counsel appearing for the petitioner would submit that the petitioner had preferred the appeal petitions on 16.06.2017 itself i.e., within 10 days from the date of receipt of a copy of the orders made in W.P.Nos.13508 to 13512 of 2017. However, that is not the issue in the present writ petitions. But, the matters pertains to re-representation.

5. Since the appeal petitions have been preferred based on

the liberty granted by this court in the earlier batch of writ petitions and the entire tax has already been paid by the petitioner, this court is inclined to excise the discretion in these matters.

6. For the above reasons, the writ petitions are allowed and the impugned orders are set aside. The petitioner is directed to re-present the appeal petitions, along with a copy of this order, before the 2nd respondent within a period of 10 days from the date of receipt of a copy of this order. If such appeal petitions are re-presented, the 2nd respondent shall entertain the appeal petitions on its file and take a decision, on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True copy//

Sub Assistant Registrar

Rj

To

- 1.The Assistant Commissioner (CT)
Royapuram Assessment Circle
Chennai - 600 013
- 2.The Appellate Deputy Commissioner (CT)
Chennai (North)
Greems Road
Chenani - 600 006

+1cc to Mr.R.Chenniyappan, Advocate SR.No.53583
+1cc to Special Government Pleader SR.No.57539

W.P.Nos.19550 to 19554 of 2018 &
W.M.P.Nos. 22988 to 22992 of 2018

SSV(CO)
GN(24/08/2018)