IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.10.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.26238 of 2018

Tvl.Save Sight Foundation,
Represented by its Chairman,
Dr.V.Panneer Selvam,
No.26, Annamalai Layout,
Erode - 638 011. ... Petitioner

Vs.

1.The Commercial Tax Officer,
Aircargo Vehicle Checkpoint,
Meenambakkam, Chennai - 600 027.

2.The Joint Commissioner (ST),
Chennai (South) Division,
Chennai - 600 006. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a WRIT OF CERTIORARIFIED MANDAMUS, calling for the records on the files of the 2nd respondent in R.C.No.4696/2017/B1 dated 22.03.2018 and quash the same and further direct the 2nd respondent to admit the revision petition in Form-Y filed by the petitioner on 19th July 2017 against the order of the 1st respondent in G.D.No.40004/2017-18 dated 27.05.2017.

For Petitioner : Mr.R.Senniappan
For Respondents : Mr.M.Hariharan,
Additional Government Pleader(Tax)

O R D E R

Mr.M.Hariharan, learned Additional Government Pleader (Tax) takes notice for the respondents and by consent of the parties, this writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the proceedings of the second respondent dated 22.03.2018 in rejecting the revision petition on the sole reason that the same was represented belatedly.

3. Heard both sides.

4. The petitioner filed a revision before the second respondent aggrieved against the levy of compounding fee levied by the Commercial Tax Officer, Aircargo Vehicle Checkpoint, viz., the first respondent. There is no dispute the fact that the said representation was filed in time. It seems that the said revision was returned on 31.07.2017 on the reason that the original proceedings of the Commercial Tax Officer was not enclosed and the Court fee stamp was not affixed. The petitioner represented the revision by complying with the above deficiency. However, there appears to be some delay in representing the said revision. Therefore, the second respondent rejected the revision on the ground that the representation was done after the condonable period of 60 days.

5. Considering the fact that the revision was not rejected by going into the merits of the matter and also considering the fact that the said revision was admittedly filed well within time and only there was a delay in representation, this Court is of the view that ends of justice would be met if the petitioner is permitted to contest the matter before the second respondent on merits, by permitting the petitioner to pursue the said revision. It is made clear that this Court is not expressing any view on the merits of the claim made by the petitioner against the order passed by the second respondent, the subject matter of the challenge before the second respondent.

6. Therefore, this writ petition is allowed and the impugned order is set aside. Consequently, the respondent is directed to take up the revision filed up by the petitioner and pass orders on the same on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

krk

To

1.The Commercial Tax Officer,
Aircargo Vehicle Checkpoint,
Meenambakkam, Chennai - 600 027.

2.The Joint Commissioner (ST),
Chennai (South) Division,
Chennai - 600 006.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.70517
+1cc to the Government Pleader, S.R.No.70217

W.P.No.26238 of 2018

CS/12/10/18