



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.06.2018

CORAM:

THE HONOURABLE MR.JUSTICE **M.GOVINDARAJ****W.P. (MD) No.10472 of 2018**

Ayyanar Stores,
No.13, 14 - Dudley School Buildings,
AMC Road,
Dindigul - 624 001,
Represented by its Proprietor,
P.Muthumanikkam

: Petitioner

Vs.

1. The Appellate Deputy Commissioner (ST) (FAC),
Madurai (North),
Madurai - 625 020.

2. The Assistant Commissioner (FAC),
Dindigul V,
Assessment Circle,
Dindigul - 624 001.

: Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records of the first respondent in M.P.12/2018 in AP (Unnumbered)/2018, dated 03.04.2018 and quash the same as illegal and pass such further or other orders as this Court may deem fit and proper in the nature and circumstances of the case.

For Petitioner : Mr.R.R.Kannan

For Respondents : Mrs.J.Padmavathi Devi,
Special Government Pleader

ORDER

This Writ Petition is directed against the order rejecting the appeal by the first respondent. The petitioner's appeal was rejected as it has been filed with a delay of 189 days.

<https://hcservices.courts.gov.in/hcservices/>
2. The learned counsel for the petitioner would submit that the petitioner has already deposited 25% of the disputed tax.



3. However, the learned Special Government Pleader would dispute the deposit of 25% of the disputed tax.

4. In view of the submissions made by the parties, the first respondent is directed to verify as to whether the petitioner has made the statutory deposit of 25% of the disputed tax or not. In the event of the amount being deposited, a direction is issued to the first respondent to consider the appeal on merits rather than rejecting it on the technical ground of delay and pass orders, within a period of four weeks from the date of receipt of a copy of this order.

5. The Writ Petition is disposed of with the above direction. No costs.

Sd/-
Assistant Registrar (T&P)

/True Copy/

Sub Assistant Registrar

To

1. The Appellate Deputy Commissioner (ST) (FAC),
Madurai (North),
Madurai - 625 020.
2. The Assistant Commissioner (FAC),
Dindigul V,
Assessment Circle,
Dindigul - 624 001.

+ 2 ccs TO Mr.RR.Kannan , Advocate in SR No. 66515

SML
AE/SV MMS/SAR1/12.06.2018/2P/5C

Order made in
W.P. (MD) No.10472 of 2018
Dated: 04.06.2018