



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.06.2018

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P (MD) No.13536 of 2018

and

W.M.P (MD) No.12338 of 2018

Tvl.S.S.Earth Movers,
represented by its
Proprietor,
S.Sankar Ganesh,
No.16, N/A IOB Colony,
Gandhi Nagar,
Pazhayapettai,
Tirunelveli District.

... Petitioner

Vs.

1. The Appellate Deputy Commissioner (ST),
Tirunelveli.

2. The Assistant Commissioner (CT) (FAC),
Palayamkottai Assessment Circle,
Tirunelveli.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, praying for issuance of a writ of Certiorarified Mandamus to call for the records pertaining to the impugned proceedings passed by the second respondent in TIN:33345565813/2013-14, dated Nil, signed on 11.04.2016 and quash the same as illegal and passed by grossly violating the principles of natural justice and redo the assessment after providing the alleged invoice copies and also after providing an opportunity of personal hearing to the petitioner as per the guidelines given by the Honourable Division Bench of this Court in **M/s.SRC Projects Private Ltd., represented by its Chief Executive Officer, Salem v. The Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai and another** reported in **33 VST 333**.

For Petitioner

: Mr.K.Srinivasan

For Respondents

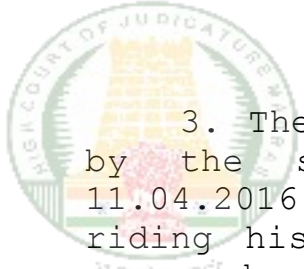
: Mr.S.Dhayalan

Government Advocate

ORDER

Mr.S.Dhayalan, learned Government Advocate takes notice for the respondents.

2. By consent, the writ petition is taken up for final disposal.



3. The order under challenge in this writ petition is passed by the second respondent in TIN:33345565813/2013-14, dated 11.04.2016. The petitioner met with a road traffic accident while riding his motorcycle on 09.04.2016. He was unconscious due to severe head injury and blood loss. After recovery, he underwent physiotherapy and other regular check-up till 09.04.2018.

4. The limited request of the petitioner is to grant leave to file an appeal without insisting on limitation. In similar circumstances, the Honourable Division Bench of this Court in ***M/s.SRC Projects Private Ltd., represented by its Chief Executive Officer, Salem v. The Commissioner of Commercial Taxes, Ezhilagam, Chempauk, Chennai and another*** reported in **33 VST 333**, considered that personal hearing shall be given before passing orders.

5. I have considered the rival contentions.

6. Considering the genuine reason adduced by the petitioner, this Court is inclined to permit the petitioner to file an appeal. Accordingly, a direction is given to the petitioner to file an appeal before the appellate authority by following the statutory requirements within a period of fifteen days from the date of receipt of a copy of this order. On receipt of such an appeal, the first respondent is directed to consider the same without insisting on the point of limitation.

7. Accordingly, this writ petition is disposed of as above. No costs. Consequently, the connected writ miscellaneous petition is closed.

Sd/-
Assistant Registrar(AS)

/True Copy/

Sub Assistant Registrar

To

1. The Appellate Deputy Commissioner (ST),
Tirunelveli.

2. The Assistant Commissioner (CT) (FAC),
Palayamkottai Assessment Circle,
Tirunelveli.

+1cc to Spl.Government Pleader Sr.No.69964

+1cc to Mr.K.Srinivasan, Advocate Sr.No.69818

RSB

VB/RSK/SAR4/09.07.2018/2P/5C

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