BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 12.07.2018
CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P.(MD)No.14818 of 2018
and
W.M.P.(MD)No.13364 of 2018

Tvl.Muthu Traders,
Represented by its Proprietor,
M.Muthukumar : Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Commercial Tax Officer -II,
Now re-designated as
The Assistant Commissioner (CT),
Palani-II Assessment Circle,
Commercial Taxes Office,
No.A-8, Ramalingam 1st Cross Street,
Shanmugapuram,
Palani,
Dindigul District-624 601. : Respondents

PRAYER: Writ Petition is 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 of the second respondent in TNGST No.5361613/2006-07, dated 31.01.2011 and quash the same and to direct the second respondent to re-do the assessment afresh after providing the petitioner an adequate opportunity to produce the accounts for verification or to grant the petitioner an opportunity to prefer a statutory appeal against the impugned order.

For Petitioner : Mr.B.Rooban
For Respondents : Mrs.J.Padmavathi Devi,
Special Government Pleader

ORDER

The order under challenge before this Court is dated 31.01.2011 passed under the Tamil Nadu General Sales Tax Act, 1959. Now, the Tamil Nadu Value Added Tax Act, 2006 came into force in 2007. The petitioner should have approached the appropriate authorities by filing an appeal in time. However, considering the facts and circumstances of the case, permission is granted to the petitioner to file an appeal before the appropriate authority availing the saving clause under Section 88 of the Tamil Nadu Value Added Tax Act, 2006, within a period of fifteen days from the date of receipt of a copy of this order. If an appeal is filed within fifteen days and in compliance with all the statutory requirements, the appropriate authority is directed to entertain the same without insisting on point of limitation and decide the same on merits, within a period of two months after affording an opportunity of personal hearing to the petitioner.

2. The Writ Petition is disposed of with the above direction. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-II)

/True Copy/

Sub Assistant Registrar

To

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 0005.

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Now re-designated as
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Shanmugapuram,
Palani,
Dindigul District-624 601.

+1CC to Mr.B.Rooban,Advocate in SR.No.72608.

+1CC Special Government Pleader in SR.No.72803.

SML
DS/RP/SAR-2 :19.07.2018: 2P/5C