

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.01.2019

CORAM

THE HONOURABLE MR. JUSTICE R.MAHADEVAN

W.P.No.36288 of 2007

and

M.P.No.1 of 2007

M/s.E.I.Dupont (I) (P) Ltd.,
Rep.by its Power of Attorney,
Mr.Sasikanta Nayak,
No.90, Dr.Radha Krishnan Salai,
Chennai - 600 004. Petitioner

Vs

1.The Commercial Tax Officer,
Mandaveli Assessment Circle,
Greenways Road,
Chennai - 600 028.

2.The Appellate Assistant Commissioner,
(CT) IV, Kuralagam Annexe, VI Floor,
Chennai - 600 108. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of certiorari, to call for the records of the second respondent in A.P.No.65/2005 dated 30.07.2007 confirming the orders of the first respondent in TNGST.0761031/99-2000 dated 23.02.2005 as the same is against the law declared by the Supreme Court of India in Paper Products Limited Case reported in 112 ELT 765 and followed by the Division Bench of this Honourable High Court in Om Plastics Case reported in (2007) 6 VST 100.

For Petitioner : Mr.A.R.Jeyasanker

For Respondents : Ms.Dhana Madhuri,
Government Advocate

ORDER

Challenging the orders passed by the Assessing Authority as well as the Appellate Authority, the petitioner has come up with the present writ petition.

2.However, when the matter was taken up for consideration, the learned counsel for the petitioner submitted that due to efflux of time, the petitioner may be granted liberty to approach the Sales Tax Appellate Tribunal against the orders passed by the respondents, for which, the learned Government Advocate (Taxes) appearing for the respondents has no serious objection.

3.Considering the facts and circumstances of the case and having regard to the submissions made by the learned counsel on either side, this Writ Petition stands disposed of, by directing the petitioner to file an appeal before the Sales Tax Appellate Tribunal, within a period of two weeks from the date of receipt of a copy of this Order. On such filing, the same shall be entertained by the Tribunal, without raising any issue with regard to limitation and dispose of the same, on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

vsi2/arb

To

1.The Commercial Tax Officer,
Mandaveli Assessment Circle,
Greenways Road,
Chennai - 600 028.

2.The Appellate Assistant Commissioner,
(CT) IV, Kuralagam Annexe, VI Floor,
Chennai - 600 108.

+2cc to M/S.P.Rajavelu, Advocate Sr.1344
+1cc to the Special Government Pleader Sr.1143

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srg 25/04/2019