

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 08.08.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.8304 & 8305 of 2006
and
W.M.P.Nos.9242 & 9244 of 2006

The Jai Maruti Polysack,
Rep. by its Partner S.D.Kadirvelu,
No.542, Thellur Road,
Abdullapuram, Vellore,
Vellore District.

...Petitioner in both WPs

Vs

The Commercial Tax officer,
Ranipet,
Back Year Assessments,
Vellore (Rural),
Vellore District.

...Respondent in both WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, to call for the records of the respondent dated 08.02.2006 in TNGST 4322475/02-03 (Entry Tax), TNGST 4322475/03-04 (Entry Tax) and quash the same as the same is without jurisdiction and violative of Article 265 of the Constitution of India, since the State does not possess any power to levy any tax on labour charges.

For Petitioner : Mr.N.Murali Kumaran
(in both WPs) for M/s.McGan Law Firm

For Respondent : Mrs.Dhanamadhri, GA
(in both WPs)

C O M M O N O R D E R

Though the petitioner has raised several grounds challenging the orders of the respondent herein dated 08.02.2006, the learned counsel for the petitioner would submit that he would be satisfied, if liberty is granted to him to file an appeal before the concerned authority.

2. It is seen that the impugned orders were passed on 08.02.2006 and the petitioner had chosen to file these writ

petitions immediately thereafter on 15.03.2006, challenging the jurisdiction of the authorities to pass the order. As such, it cannot be said that there was a delay on the part of the petitioner while intending to challenge the orders in time. Nevertheless, now that the petitioner has made his request to grant him liberty to file an appeal, this Court is of the view that such a liberty could be extended to file an appeal.

3. In the light of the above observations, the petitioner is granted liberty to file an appeal under the provisions of the TNGST Act before the concerned Appellate Authority, as against the impugned orders of the respondent herein dated 08.02.2006, within a period of 15 days from the date of receipt of a copy of this order.

4. With the above observations, both the writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-)

//True Copy//

Sub Assistant Registrar

hvk

To

The Commercial Tax officer,
Ranipet,
Back Year Assessments,
Vellore (Rural),
Vellore District.

+1cc to M/s.McGan Law Firm Advocate, S.R.No.67937
+1cc to the Spl Government Pleader(Taxes), S.R.No.68705

RGN(CO)
CB(26/09/2019)

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