

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 24.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.28813 of 2008
and
M.P.Nos.1 of 2008 & 1 of 2009

Hargobind Steel Industries,
No.70/1-Alinjivakkam Village,
Ponneri, Gummidipoondi,
Thiruvallur District. ...Petitioner

Vs

Commercial Tax Officer,
Ponneri Assessment Circle,
Ponneri. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, calling for the records relating to the assessment order of the respondent in TNGST/1700916/03-04, dated 04.08.2008, received by the petitioner on 01.11.2008 and quash the same.

For Petitioner : Mr.S.Ravichandran

For Respondent : Mrs.Dhanamadhri, GA

O R D E R

Though the petitioner has raised several grounds challenging the order of the respondent herein dated 04.08.2008, 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 04.08.2008 and the petitioner had chosen to file these writ petition immediately thereafter on 03.12.2008, 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 order of the respondent herein in TNGST/1700916/03-04, dated 04.08.2008, within a period of 30 days from the date of receipt of copy of this order.

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

Sd/-
Assistant Registrar (CS-VIII)

//True Copy//

Sub Assistant Registrar

hvk

To

The Commercial Tax Officer,
Ponneri Assessment Circle,
Ponneri.

+1 cc to M/s.S.Ravichandran, Advocate, S.R.No.63600

+1 cc to the Special Government Pleader(Taxes), S.R.No.63956

W.P.No.28813 of 2008
and

M.P.Nos.1 of 2008 & 1 of 2009

BP(CO)
SSM(10/09/2019)

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