IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 18.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.Nos.5337 & 5338 of 2009

Tvl.Pure Trading Asia Limited,
34 A, G.N.T.Road, Kanagam Chattram,
Ponniammanmedu, Chennai - 110.
Rep. by its Director
Mr.N.Rufus Fernando. ...Petitioner in all WPs

Vs

The Commercial Tax Officer,
Manali Assessment Circle,
I Floor, Kuralagam Annex Building,
Chennai - 1. ...Respondent in all WPs
(Cause title amended as per order
dated 30.04.2010 in MP.Nos.1 of 2010
in WP.Nos.5337 & 5338 of 2010)

PRAYER in W.P.No.5337 of 2009: 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 respondent in TNGST No.1081927/03-04 dated 27.02.2009 and quash the same.

PRAYER in W.P.No.5338 of 2009: 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 respondent in TNGST No.1081927/04-05 dated 27.02.2009 and quash the same.

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

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

C O M M O N O R D E R

Though the petitioner has raised several grounds challenging the order of the respondent herein dated 27.02.2009, 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 27.02.2009 and the petitioner had chosen to file these writ petition immediately thereafter on 31.03.2009, 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 in challenging 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 Section 31 of the TNGST Act before the concerned Appellate Authority, within a period of 30 days from the date of receipt of copy of this order.

4. With the above observations, the writ petitions stand closed. No costs.

Sd/-
Assistant Registrar(co)

//True Copy//

Sub Assistant Registrar

hvk
To

The Commercial Tax Officer,
Manali Assessment Circle,
I Floor, Kuralagam Annex Building,
Chennai - 1.

+1cc to M/s.McGan Law Firm, Advocate SR.No. 61773
+1 cc to Spl Government Pleader Sr.No. 62050

Copy to
The Section Officer,
ER Section,
High Court,Madras
(Note: Registry is directed to return the original documents to the petitioner forthwith)

W.P.Nos.5337 & 5338 of 2009

A.SK(22/08/2019)