

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.09.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.4319 of 2013

and

M.P. No.1 of 2013

M/s.Tasty Foods,
424/2, Royakottah Road,
Gudisanganapalli,
Onnaivadi Post,
Hosur - 635 109.Petitioner

Vs

The Assistant Commissioner,
(Commercial Taxes),
Hosur (South)Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TNGST.No.3360799/06-07 dated 10.10.2011 and to quash the same as illegal, invalid and unsustainable in law and further direct the respondent to revise the assessment as prayed for in the petition dated 22.11.2011.

For Petitioner : M/s.G.Sumithra

For Respondents : Mr.M.Hariharan,

Additional Government Pleader (T)

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O R D E R

The petitioner has challenged an order of assessment that denies exemption in terms of 12(2) of the Tamil Nadu General Sales Tax Act, 1959. Admittedly, no Declaration forms in support of the exemption claimed have been produced at the time of assessment. Thus, there is no merit in this Writ Petition as no legal infirmity has been made out as regards the impugned order.

2. Be that as it may, the petitioner has been granted interim stay for a period of six weeks as early as on 21.02.2013. Though the stay has not been extended thereafter, Mr.Haribabu, learned Additional Government Pleader does not seriously object to the prayer of the petitioner to the effect that it be permitted to file an appeal before the Appellate Authority, that may be considered without reference to limitation.

3. The petitioner is granted such liberty and may file an appeal before the Appellate Authority in accordance with law and along with the required pre-deposit. Such Appeal, if filed within a period of two weeks from date of receipt of a copy of this order, shall be accepted by the Registry of the Appellate Authority without reference to limitation and disposed as expeditiously as possible.

4. The writ petition is disposed in the aforesaid terms. Connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar (Insp.Cell)

//True Copy//

Sub Assistant Registrar

rkp

To

- 1) The Assistant Commissioner,
(Commercial Taxes),
Hosur (South)
- 2) The Section Officer,
ER Section, High Court, Madras.

+1 cc to the Special Government Pleader (Taxes), S.R.No.78986

+1 cc to Mrs.G.Sumithra, Advocate, S.R.No.78688

W.P.No.4319 of 2013
and M.P. No.2 of 2013

GMR (CO)
SSM(17/09/2019)