

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.03.2019

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

Writ Petition No.8207 of 2019
& W.M.P.No.8769 of 2019

Tvl.Iswarya Maligai, Represented by its Proprietor,
V.Rajendran,
No.3 Santhaipettai Paravai,
Nagapattinam 611 001 .. Petitioner

vs.

The Deputy Commercial Tax Officer (Main),
Nagapattinam Assessment Circle,
Commercial Taxes Building,
Court Campus, Vellipalayam,
Nagapattinam .. Respondent

Prayer:- Writ Petition filed under Article 226 of the
Constitution of India praying for the issuance of a Writ of
Certiorari to call for the records of the respondent in
TIN/33783901342/11-12, dated 05.10.2018 and to quash the same as
arbitrary and illegal.

For Petitioner : Mr. P.R.Kumar

For Respondent : Mr. M.Hariharan, AGP. (Taxes)

O R D E R

Mr.M.Hariharan, learned Additional Government Pleader
(Taxes) takes notice for the respondent. Upon consent expressed
by both learned counsel, this writ petition is disposed of
finally at the stage of admission.

2. The writ petitioner challenges the order of assessment
dated 05.10.2018 for the period 2011-12.

3. The learned counsel appearing for the petitioner states
that the entire tax has been paid. This position is admitted by
the respondent / Revenue. The learned counsel for the
petitioner also submits that he was unable to file the Appeal
within the statutory limitation provided, for the reason that

the petitioner was ailing and his mother had passed away on 19.12.2018. Report issued by Dr.Vanchilingam Hospital and the death certificate of the petitioners mother had been placed on record.

4. The aforesaid facts are not in dispute. In the light of the aforesaid, the petitioner is granted liberty to file an Appeal within two weeks from today and such appeal, if filed, shall be received by the appellate authority without reference to the period of limitation and disposed as expeditiously as possible, after hearing the petitioner.

5. With the above observations, this writ petition is disposed of. No costs. Consequently, the connected WMP is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

srk

To

1. The Deputy Commercial Tax Officer (Main),
Nagapattinam Assessment Circle, Commercial Taxes Building,
Court Campus, Vellipalayam, Nagapattinam

2. The Section Officer,
VR Section, High Court, Madras.

+1 cc to Mr.P.R.Kumar, Advocate, S.R.No.26563

+1 cc to the Special Government Pleader (taxes), S.R.No.27693

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AK(CO)
SSM(27/04/2019).

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