IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.27312, 27313, 27314 & 27316 of 2019
and
WMP.Nos.26735, 26737, 26736 & 26738 of 2019

W.P.Nos.27312, 27313, 27314 & 27316 of 2019

M/s.Aditya Infotech Ltd.,
No.12, Vaibhav Complex, Smith Road,
Anna Salai, Chennai-600 006. ...Petitioner
(in all Wps)

vs.

The State Tax Officer (ST)
Annasalai Assessment Circle
Chennai-600 006. ...Respondent
(in all Wps)

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in his proceedings in TIN No.33130862932/2012-2013 dated 08.05.2019, TIN No.33130862932/2013-2014 dated 14.05.2019, TIN No.33130862932/2014-2015 dated 17.05.2019 and TIN No.33130862932/2015-2016 dated 23.05.2019 respectively, to quash the same and further, direct the respondent to pass a fresh order as per the direciton of this Court in the case of JKM Graphics Solutions Private Limited Vs. Commercial Tax Officer, Vepery Assessment Circle, Chennai, reported in (2017) 99 VST 343 (Mad) and after considering reply of the petitioner on merits.

For Petitioners in all W.P.s : Mr.R.Sridhar
For Respondents in all W.P.s : Mrs.G.Dhana Madhri
Government Advocate (Tax)

COMMON ORDER

All these writ petitions are filed challenging the orders of assessment dated 08.05.2019, 14.05.2019, 17.05.2019 and 23.05.2019 passed in respect of the assessment years 2012-2013 to 2015-2016.

2. When the matter is taken up for admission, the learned counsel for the petitioner submitted that the petitioner has not filed the appeal in time challenging the impugned orders of assessment, since the Director's wife was not well at the relevant point of time and she passed away latter. He fairly submitted that the petitioner shall agitate the matter before the Appellate Authority by filing regular appeal and therefore, liberty may be granted to the petitioner to that effect.

3. Considering the above stated facts and circumstances, more particularly, the reasons stated for not filing the appeal in time, without expressing any view on the merits of the matter, these Writ Petitions are disposed of, only by granting liberty to the petitioner to file an appeal before the Appellate Authority within a period of two weeks from the date of receipt of a copy of this order. On receipt of such appeal, the Appellate Authority shall consider the same and pass orders on merits and in accordance with law, without reference to the period of limitation. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

mk
To

The State Tax Officer (ST)
Annasalai Assessment Circle
Chennai-600 006.

+1cc to Mr.R.Sridhar, Advocate SR.79158
+1cc to Spl Government Pleader (Taxes), Advocate SR.79852

W.P.Nos.27312, 27313, 27314 & 27316 of 2019
and
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VGII(CO)
CB(15/10/2019)