

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.33743 of 2004

and

W.P.M.P.No.40803 of 2004

Bharat Agencies
No.3, B-9, Kalif Mahal,
Trichy - 620 008.

...Petitioner

Vs

1. The Commercial Tax Officer,
Mailamchandai II Circle,
Trichy - 620 020.
2. The Appellate Assistant Commissioner (CT),
Tiruchirapalli - 620 001.
3. The Joint Commissioner (CT) (SMR),
Chepauk, Chennai - 600 005.
4. Union Territory of Pondicherry,
represented by the Secretary,
Department of Revenue,
Pondicherry.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the third respondent herein in Ref.M2/965/96 - SMR No.418/96 dated 19.07.2004 and quash the proceedings of the third respondent in Ref.M2/965/96 - SMR No.418/96 dated 19.07.2004.

For Petitioner : Mr.K.Narayanan for
Mr.N.Inbarajan

For Respondent : Mr.V.Haribabbu (for R1 to R3)
Additional Government Pleader

Mr.Stalin Abimanyu (for R4)
Government Advocate (P)

ORDER

Under Section 37 of the Tamilnadu General Sales Tax Act, an appeal lies against the Suo Motu Revision Order of the Joint Commissioner -III (SMR) of Commercial Taxes, Office of the Commissioner of Commercial Taxes, Chepauk, Chennai -5.

2. The limitation prescribed for such an appeal under Section 37 of the Tamilnadu General Sales Tax Act is 60 days. The petitioner has preferred the writ petition within the period of 60 days and as such, it would be appropriate to permit the petitioner to file an appeal against the present impugned order. Since the appeal requires to be in a prescribed form and heard by a Division Bench, it would not be proper to post this writ petition before the Division Bench.

3. Under these circumstances, the writ petition stands closed, with liberty to the petitioner to file an appeal against the impugned order in Ref.M2/965/96 - SMR No.418/96, dated 19.07.2004, on the file of the Joint Commissioner - III (SMR) of Commercial Taxes, Office of the Commissioner of Commercial Taxes, Chepauk, Chennai - 5, within a period of 60 days from the date of receipt of a copy of this order. Consequently, connected miscellaneous petition is closed. No costs.

vum

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

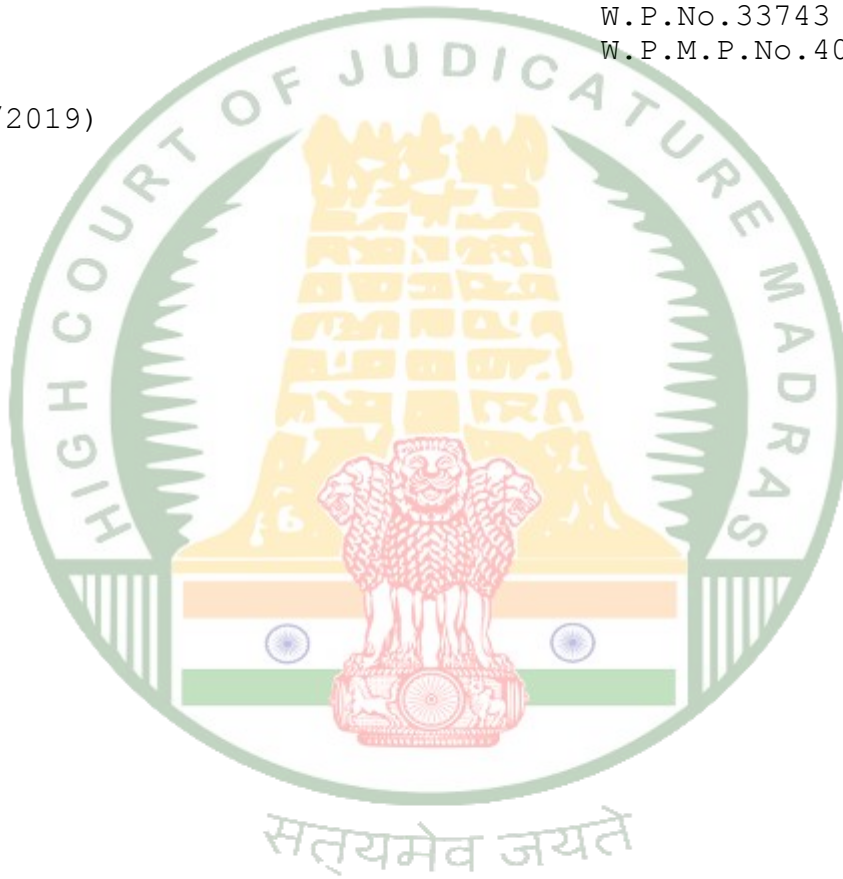
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represented by the Secretary,
Department of Revenue, Pondicherry.

5. The Joint Commissioner (III) (SMR)
of Commercial Taxes,
Office of the Commissioner of
Commercial Taxes, Chepauk,
Chennai- 5.

+1cc to Mr.N.Inbarajan, Advocate, SR.No.52536
+1cc to the Special Govt.Pleader, Vide Sr.No.52986
+1cc to the Govt.Pleader, (Pondy), Vide Sr.No.52527

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Kak(02/07/2019)



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