

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.10.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.30242, 30244, 30247 & 30249 of 2019

M/s.M.G.S.Agro Bio Fuels  
Rep. by the Authorized Signatory  
No.9/5, Manjampoondi Village  
Kishsirupakkam  
Tiruvannamalai District.

...Petitioner in all W.P.s

vs.

1.The Assistant Commissioner (ST)  
Tiruvannamalai-II Assessment Circle  
Tiruvannamalai District.

2.The Appellate Deputy Commissioner (CT)  
Vellore Division  
Vellore.

...Respondents in all W.P.s

Writ Petition No.30242 of 2019 filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the second respondent to admit the appeal filed in Form X on 26.07.2019 the year 2013-2014 which is return in N.Dis.369/2019 dated 30.07.2019 by considering the delay condonation petition filed by the petitioner and admit this appeal without insisting the time limit and period of limitation.

Writ Petition No.30244 of 2019 filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the second respondent to admit the appeal filed in Form X on 26.07.2019 the year 2014-2015 which is return in N.Dis.370/2019 dated 30.07.2019 by considering the delay condonation petition filed by the petitioner and admit this appeal without insisting the time limit and period of limitation.

Writ Petition No.30247 of 2019 filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the second respondent to admit the appeal filed in Form X on 26.07.2019 the year 2015-2016 which is return in N.Dis.371/2019 dated 30.07.2019 by considering the delay condonation petition filed by the petitioner and admit this appeal without insisting the time limit and period of limitation.

Writ Petition No.30249 of 2019 filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the second respondent to admit the appeal filed in Form X on 26.07.2019 the year 2016-2017 which is return in N.Dis.372/2019 dated 30.07.2019 by considering the delay condonation petition filed by the petitioner and admit this appeal without insisting the time limit and period of limitation.

For Petitioner in all W.P.s : Mr.C.Bakthasiromoni  
For Respondents in all W.P.s : Mrs.G.Dhana Madhri  
Government Advocate

C O M M O N O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate takes notice for the respondents. By consent of both parties, the main writ petitions are taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the proceedings of the second respondent dated 30.07.2019 returning the appeals filed by the petitioner as not entertainable on the reason that the same was filed beyond the period of 60 days. The relevant assessment years are 2013-2014 to 2016-2017.

3. Heard both sides and perused the materials placed before this Court.

4. It is seen that the very same petitioner approached this Court earlier and filed writ petitions in W.P.Nos.17485 of 2019 etc., challenging the orders of assessment passed in respect of those assessment years and those writ petitions were disposed of on 26.06.2019 by recording the submission made by the petitioner that statutory appeals would be preferred under Section 51 of the Tamil Nadu Value Added Tax Act, 2006. This Court has also made it clear that while preferring the statutory appeals, if the petitioner seeks condonation of delay, such application for condonation of delay shall be dealt with on their own merits by the Appellate Authority. However, while filing the appeals, it appears that the petitioner, except filing the grounds of appeal, has not filed any application for condonation of delay. Therefore, the Appellate Authority returned the appeals through the impugned proceedings. Needless to say that it is for the petitioner to approach the Appellate Authority and represent the appeals with application for condonation of delay with supporting affidavit by explaining the reasons for such delay. Without doing so, the petitioner has filed the present writ petitions challenging the return memos.

5. I find that these writ petitions are thus, not maintainable, as it is for the petitioner to represent the appeals with application for condonation of delay. Accordingly, these writ petitions are disposed of, by granting liberty to the petitioner to represent the appeal papers with application for condonation of delay. Such condone delay application shall be filed and the appeal papers shall be represented within a period of two weeks from the date of receipt of a copy of this order. If the petitioner presented the appeal papers within the time stipulated supra, the Appellate Authority shall consider the same as directed by this Court in the earlier order dated 26.06.2019 made in W.P.Nos.17485 of 2019 batch etc., No costs.

-s/d-

Assistant Registrar (CCC)

True Copy

Sub-Assistant Registrar

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To

1. The Assistant Commissioner (ST)  
Tiruvannamalai-II Assessment Circle  
Tiruvannamalai District.
2. The Appellate Deputy Commissioner (CT)  
Vellore Division  
Vellore.

+1 CC to The Spl. Govt. Pleader (T) sr 89252.

सत्यमेव जयते W.P.Nos.30242, 30244,  
30247 & 30249 of 2019

SVI (CO)  
SP(22/11/2019)

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