



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.11.2019

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P (MD)No.24289 of 2019

M/s.AMC Traders
rep.by its Proprietor M.Chinnakannu,
61, Old Hospital Road,
Mailam, Trichy - 8.

... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST) (FAC),
Commercial Taxes Buildings,
Trichy.

2.The Commercial Tax Officer,
Mailamchandai - 1, Assessment Circle,
Commercial Taxes Buildings,
Trichy.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorarified mandamus calling for the records in A.The.Mu.No.583/2019/A dated 10.05.2019 on the file of the 1st respondent and quash the same as illegal, arbitrary and against law and direct the 1st respondent herein namely the Appellate Deputy Commissioner (CT) Trichy to entertain the appeal and decide the same on merits.

For Petitioner : Mr.S.Karunakar

For Respondents : Mr.J.Gunaseelan Muthiah
Additional Government Pleader

ORDER

Mr.J.Gunaseelan Muthiah, learned Additional Government Pleader, takes notice on behalf of the respondents. By consent, the writ petition is taken up for final disposal at the stage of admission itself.

2.Against the order of assessment passed by the second respondent dated 28.09.2018, the petitioner filed an appeal before the appellate authority on 19.11.2018. However, for want of certain compliance of defects, it was returned. The petitioner has paid



Rs.100/- towards appeal fee and complied with the return and represented it. On 04.12.2018, again it was returned and it was represented on 10.05.2019. On the very same day, the first respondent rejected the same on the ground of limitation.

3.Considering the fact that the first representation of the appeal was made within the limitation period, this Court is inclined to condone the delay in filing appeal. Accordingly, the delay in filing appeal is condoned and the first respondent is directed to entertain the appeal presented by the petitioner and dispose of the same in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order.

4.The writ petition is disposed of with the above direction.
No costs.

Sd/-

Assistant Registrar (AS)

// True Copy //

Sub Assistant Registrar(CS)

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To

1.The Appellate Deputy Commissioner (ST) (FAC),
Commercial Taxes Buildings,
Trichy.

2.The Commercial Tax Officer,
Mailamchandai - 1, Assessment Circle,
Commercial Taxes Buildings,
Trichy.

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-99179[F] dated 18/11/2019)

+1 CC to M/s.GP (SR-99536[F] dated 19/11/2019)

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JMN(05.12.2019) 2P : 5C