IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.01.2020

CORAM:

THE HONOURABLE DR.JUSTICE VINEET KOTHARI
AND
THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.A.Nos.38 to 41 of 2020
and
CMP Nos.541, 542, 543, 545, 546, 548, 561 of 2020

M/S.SRI RANKANNA STEELS
REP BY ITS PROPRIETOR MR.R. PRAKASH BABU
SHOP NO.5 FIRST FLOOR D.NO.81 NEW
VAIDYANATHAN ST TONDIAROET CH-81 ... Appellant in All WAs

Vs

THE STATE TAX OFFICER
TONDIARPET ASSESSMENT CIRCLE NO.19 AND 20
KUMMALAMMAN KOIL ST
TONDIARPET CH-81 ... Respondent in All WAs

Appeals filed to set aside the order in WP Nos.29680, 29683, 29684 and 29687/2019 dated 18/10/2019.

Prayer in WP Nos.29680, 29683, 29684, 29687 of 2019 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in TIN. 33261202894 / 2013-14, 2014-2015, 2015-2016 and 2016-2017 dated 23/07/2019 and 02.08.2019respectively quash the same and further direct the respondent to comply with the request of the petitioner by furnishing the proof for movement of goods, bank statement and Annexure -I of the other end dealers and afford cross-examination and thereafter, grant opportunity to the petitioner for filing objections and pass orders in accordance with law.

For appellant : Mr.R.Natarajan

For Respondents : Mr.G.Dhanamadhuri,
Government Advocate (Tax)

COMMON JUDGMENT
(made by DR.VINEET KOTHARI, J.)

The present Writ Appeals have been filed against the order of the learned Single Judge dated 18 October 2019 whereby the learned Single Judge dismissed the writ petitions filed by the Assessee, which were directed against the assessment orders dated 23 July 2019 and 2 August 2010 for assessment years 2013-14, 2014-15, 2015-16 and 2016-17. The relevant portion of the impugned order passed by the learned Single Judge is extracted below for ready reference :-

> 5. Therefore, without expressing any view on the merits of the claim made by the petitioner and the orders passed by the Assessing Officer, these Writ Petitions are disposed of, only by granting liberty to the petitioner to file such statutory appeal within a period of two weeks from the date of receipt of a copy of this order. If any such appeal is filed within the time stipulated supra, the Appellate Authority shall consider the same and pass orders on merits and in accordance with law without reference to the period of limitation. Till an appeal is filed within the time stipulated supra, the respondent/Assessing Officer is directed not to take any coercive steps against the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

2. The learned counsel for the Appellant fairly submitted that for reasons beyond control of the Assessee, the Assessee missed the time frame set by the learned Single Judge to file the statutory appeals, which may be extended by a period of three weeks from today and the Assessee would like to avail the said remedy of filing Statutory Appeals against the impugned Assessment Orders.

3. The learned Counsel for the Revenue does not seriously oppose the said request. In view of the aforesaid, we dispose of the present appeals by slightly modifying the order of the learned Single Judge only to the extent that if the statutory appeals are preferred by the Assessee within a period of three weeks from today, without any extension of further time in this regard, the said statutory appeals shall be entertained without raising objection with regard to the period of limitation, however, subject to fulfillment of the other usual conditions as prescribed under the Act.

4. With these observations, the writ appeals are disposed of. No costs. Consequently, C.M.P.Nos.541, 542, 543, 545, 546, 548, 551 of 2020 are also closed.

Sd/-
Assistant Registrar

//True copy//

Sub Assistant Registrar

To

1 THE STATE TAX OFFICER
TONDIARPET ASSESSMENT CIRCLE NO.19 AND 20
KUMMALAMMAN KOIL ST
TONDIARPET CH-81

+4cc to Mr.R.Natarajan, Advocate SR.No.5552,5553,5554,5555

W.A.Nos.38 to 41 of 2020

SS(CO)
GMY(29/01/2020)