

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 13.01.2020
CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH
Writ Petition No.788 of 2020
& WMP Nos.954 & 955 of 2020

M/s.Arka Homes,
Rep. by its Partner
N.B.Rajendhiran

.... Petitioner

Vs

The Commercial Tax Officer,
Madipakkam Assessment Circle,
No.26-D, Bhel Nagar, 4th Main Road,
Medavakkam, Chennai - 600 100.

.... Respondent

PETITION filed under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorari, calling for the records on the file of the Respondent in its impugned proceedings made in TIN/33220989710/2013-14 dated 29.07.2016 and to quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Mr.ANR.Jayapratap,
Government Advocate

O R D E R

By consent this writ petition is disposed finally even at the stage of admission.

2. The short prayer raised by the petitioner who assails order dated 29.07.2016 is that it be permitted to challenge the impugned order by way of statutory appeal. The limitation for filing of appeal along with the restricted period for which the delay in filing the appeal may be condoned has long expired. However, Mr.ANR. Jayapratap, learned counsel for the respondent, does not object to the request of the petitioner subject to the petitioner being put to terms.

3. Thus in the interests of justice, the prayer of the petitioner is considered and accepted. The tax payable has been computed at a sum of Rs.3,00,570/- and the petitioner is directed to pay 50% of the sum within a period of one (1) week,

upon remittance of which, the petitioner will be permitted to file an appeal before the first Appellate Authority within two (2) weeks thereafter. The appeal shall be entertained by the first appellate authority without reference to limitation but subject to compliance of the aforesaid condition and other statutory conditions, if any.

4. This Writ Petition is disposed in the aforesaid terms. Connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

rkp

To

The Commercial Tax Officer,
Madipakkam Assessment Circle,
No.26-D, Bhel Nagar, 4th Main Road,
Medavakkam, Chennai - 600 100.

2.The Section Officer
ER Section
High Court Madras

+1 cc to Mrs.R.Hemalatha Advocate sr2909

+1 cc to Special Government Pleader sr3591

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aa18/02/2020

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