IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.01.2020

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE R.SURESH KUMAR

Writ Appeal Nos.79 & 80 of 2020
and C.M.P Nos.1162, 1171 & 1174 of 2020

M/s.Krishna Papers and General Merchant
Rep.by its Proprietor, K.Ramarajan
No.107, Junction Road, Vridhachalam
Cuddalore District. ... Appellant in both Appeals

-Vs-

The Deputy Commercial Tax Officer (Main)
Virudhachalam, Cuddalore District. ... Respondent in both Appeals

For Appellant : Mrs.R.Hemalatha
For Respondent : Mr.Mohammed Shafiq, Special Government Pleader (Taxes)

Prayer : Appeal under Clause 15 of the Letters Patent against the order of this Court dated 11.11.2019 passed in W.P.No.31644 of 2019 and 31655 of 2019.

Prayer in WP.Nos.31644 and 31655 of 2019 : Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records on the file of the respondent in his impugned proceedings made in TIN : 33464423281/2013-14 and TIN : 33464423281/2014-15 dated 07.04.2016 and to quash the same as illegal and contrary to the scheme of the Act.

J U D G M E N T
(Judgment of the Court was delivered by DR.VINEET KOTHARI, J.)

The present Writ Appeals are filed against the order of the learned Single Judge dated 11.11.2019, whereby the writ petitions filed by the appellant Assessee against the assessment order dated 07.04.2016 in respect of Assessment Years 2013-14 and 2014-15 was dismissed only on the ground that the Assessee failed to file his reply / objections in pursuance of the impugned notice dated 10.03.2016.

2. Learned counsel for the appellant submits that the controversy in the present case is covered in favour of the Assessee in view of the judgment of this Court in the case of "M/s.JKM Graphics Solutions Private Limited Vs. The Commercial Tax Officer (99 VST 343)" and therefore the Assessee may be permitted to file an appeal against the impugned Assessment Order.

3. Considering the facts and circumstances of the case, the Appellant Assessee shall file an appeal against the impugned assessment order and if such appeal is preferred within a period of four weeks from today, without raising any objection as to limitation and subject to fulfilment of other usual conditions, the appellate authority shall consider the appeal in accordance with law.

4. With the above observations, these Writ Appeals are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(C.S.VI)

/True Copy/

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer (Main)
Virudhachalam, Cuddalore District.

+2cc to M/s.R.Hemalatha, Advocate Sr.No.5208
+1cc to The Special Government Pleader(Taxes), SR.No.5956

AKM/05.03.2020 /2P-5C/

W.A.Nos.79 & 80 of 2020