IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.03.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.6548 of 2020
and WMP. No.7772 of 2020

M/s.Vaskal Engineers,
represented by its Partner
V.Annamalai

...Petitioner

Vs.

1. The Appellate Deputy Commissioner (CT),
Chennai - Central,
III Floor, PAPJM Building Annex,
No.1, Greams Road, Chennai - 600 006.

2. The Assistant Commissioner (CT),
Vadapalani - II Assessment Circle,
PAPJM Building Annex,
No.1, Greams Road, Chennai - 600 006.

... Respondents

PRAYER: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari to call for the records of the first respondent in APT No.25 of 2014 dated 11.01.2019 and quash the same as illegal, arbitrary, without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.K.Soundararajan

For Respondent : Mr.Mohammed Shaffiq
Special Government Pleader

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

O R D E R

Mr.Mohammed Shaffiq, learned Special Government Pleader accepts notice for the respondents and is armed with instructions to proceed finally with the matter. Hence, by consent, the Writ Petition is taken up for final disposal even at the stage of admission taking into account the submissions of Mr.K.Soundararajan, learned counsel for the petitioner and Mr.Shaffiq, learned Special Government Pleader for the respondents..

2. The challenge is to an order dated 11.01.2019 passed in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') by the Appellate Deputy Commissioner/R1. Admittedly, the Writ Petition is belated. However, the explanation put forth on affidavit is that the Authorised Representative (AR) who appeared in the appeal had fallen ill and not pursued the appeal in a proper manner leading to its dismissal. The order was received by the AR on 04.12.2019. However, since the AR is said to have been suffered a cardiac ailment, the matter was not pursued. The petitioner also expresses certain personal exigencies that he had encountered stating that he had met with an accident and had thus lost sight of the proceedings thereafter. It is only when there was a demand for tax and penalty in December, 2019, when the Chartered Accountant was approached for the order and the same was received. Thereafter, the present Writ Petition has been filed.

3. This Court proposed to put the petitioner on terms if at all he were to be permitted to file a statutory appeal before the Tamil Nadu Sales Tax Appellate Tribunal at this juncture and the petitioner undertakes to remit the entirety of the tax demanded within a period of two (2) weeks.

4. A perusal of the computation reveals that the tax has been substantially paid and what remained is only a sum of Rs.69,903/-. Thus, the petitioner is directed to remit the entirety of the demand, i.e., tax along with penalty and file a appeal before the Tamil Nadu Sales Tax Appellate Tribunal within a period of two (2) weeks from date of receipt of a copy of this order.

5. Subject to compliance of the condition imposed as above, the Registry of the Tamil Nadu Sales Tax Appellate Tribunal shall receive the appeal without reference to limitation and

https://hcservices.ecourts.gov.in/hcservices/

list the same for adjudication by the Tribunal after hearing the petitioner, in accordance with law.

6. This Writ petition is disposed as above. No costs. Connected Miscellaneous Petition is closed.

Sd/-
Asst.Registrar (CS III)

/true copy/
Sub Asst. Registrar

sl

To

1. The Appellate Deputy Commissioner (CT),
Chennai - Central,
III Floor, PAPJM Building Annex,
No.1, Greams Road, Chennai - 600 006.

2. The Assistant Commissioner (CT),
Vadapalani - II Assessment Circle,
PAPJM Building Annex,
No.1, Greams Road, Chennai - 600 006.

3.The Section Officer
ER Section High Court Madras

+1 cc to Special Government Pleader Taxes sr23013
+1 cc to Mr.K.Soundararajan Advocate sr22745

Writ Petition No.6548 of 2020
and WMP. No.7772 of 2020

WEB COPY

aa19/03/2020

https://hcservices.ecourts.gov.in/hcservices/