

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.12.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.19638 & 19641 of 2020

SHEER GOLD PRIVATE LTD

Represented by its Director,
Suresh Kumar B Jain

...Petitioner in both WPs

Vs

1. Appellate Deputy Commissioner (ST),
Chennai (Central),
No.1, Greams Road,
Chennai - 600 006.

2. Assistant Commissioner (ST),
Kilpauk Assessment Circle,
Daulath Towers, 7th Floor,
Taylors Road, Kilpauk,
Chennai - 600 010.

...Respondents in both WPs

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the impugned proceeding of the first respondent passed in APV 11/2019 & 12/2019 dated 20.02.2020 and quash the same as the impugned proceedings of the first respondent is incompatible in law.

For Petitioner : Mr.N.Murali

C O M M O N O R D E R

The petitioner has sought extension of limitation for filing of an appeal before the Sales Tax Appellate Tribunal challenging the order of the Appellate Deputy Commissioner dated 20.02.2020, received by it on 17.03.2020 in regard to which the limitation has expired on 14.07.2020. The appeal could not be filed in time since, learned counsel states, the concerned director of the petitioner company had been affected by Covid 19.

2. However, since the Supreme Court, by order dated 23.03.2020 in SMW(c) No.3 of 2020 titled as "In Re: Cognizance for Extension of Limitation", has extended the limitation

provided under various enactments, learned counsel for the petitioner seeks to withdraw the writ petition stating that he would approach the Sales Tax Appellate Tribunal.

3. This writ petition is thus dismissed as withdrawn. No costs.

Sd/-

Assistant Registrar

//True Copy//

SL

Sub Assistant Registrar

To

1. Appellate Deputy Commissioner (ST),
Chennai (Central),
No.1, Greams Road,
Chennai - 600 006.

2. Assistant Commissioner (ST),
Kilpauk Assessment Circle,
Daulath Towers, 7th Floor,
Taylors Road, Kilpauk,
Chennai - 600 010.

+2cc to Mr.N.Murali, Advocate, S.R.No.42900

+1cc to the Special Government Pleader(Taxes), S.R.No.42931

W.P. Nos.19638 & 19641 of 2020

br (CO)

rv (09/02/2021)

WEB COPY