

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.1000 of 2021
and
WMP. No.1101 of 2021

Tvl. R.N.Subramani Shri Krishna Traders,
Repeented by its Propreitor,
R.N.Subramani,
No.132/1-Karuppusamy Kovil Thottam,
Sastri Nagar, 2nd Street,
Railway Colony, Erode - 638 002. ...Petitioner

Vs

- 1.The Deputy State Tax Officer -2,
Thindal Assessment Circle,
Erode.
- 2.The Appellate Deputy Commissioner (ST) (FAC),
Commercial Taxes Buildings Erode. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records on the files of the 2nd respondent in Na.Ka.614/2020 dated 09.12.2020 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice and further directing the 2nd respondent to entertain the appeal memorandum in Form -X filed under Section 51 of the Tamil Nadu Value Added Tax Act, 2006 on 09.12.2020 for passing of order on merits.

For Petitioner : Mr.R.Senniyappan

For Respondents : Mr.ANR.Jayapratap,
Government Advocate

O R D E R

Mr.A.N.R.Jayapratap, learned Government Advocate accepts notice for the respondents and is armed with instructions to proceed with the matter. Hence, by consent of both sides the Writ Petition is taken up for final disposal even at the stage of admission.

2. The challenge is to an order passed by the first Appellate Authority/R2, who, vide proceedings dated 09.12.2020, has returned the appeal filed by the petitioner on the ground that the same is belated.

3. Mr.Jayaprathap would fairly state that the recent judgment of the Supreme Court taking cognizance of the on-going covid pandemic and extending the dates of limitation for filing of appeal have not been taken into account by the Appellate Authority and if this were to be done the appeal ought to have been taken on file to be adjudicated and disposed on merits.

4. This fair submission is recorded and the writ petition is allowed. The petitioner is permitted to re-present the appeal within a period of ten (10) days from today and the same be accepted by the Registry of the Appellate Authority as being maintainable, subject to compliance of all other statutory conditions including pre-deposit, and disposed on merits and in accordance with law. Connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

ska/sl

To

1.The Deputy State Tax Officer -2,
Thindal Assessment Circle,
Erode.

2.The Appellate Deputy Commissioner (ST) (FAC),
Commercial TAXes Buildings Erode.

+1cc to the Special Government Pleader(Taxes), S.R.No. 3419

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BS (CO)

GN(05/02/2021)