

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.1049 of 2021 and
WMP. No.1154 of 2021

K.B.Satishkumar

...Petitioner

Vs.

The Deputy State Tax Officer 1,
Panruti Rural, Panruti.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records of the respondent impugned Order dated 23.03.2020 in TIN No.33164481258/2008-2009 and quash the same.

For Petitioner : Mr.Adithiya Reddy

O R D E R

The petitioner challenges order dated 23.03.2020. Though the statutory limitation provided in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act'), for filing appeal have being expired, the Supreme Court, taking note of the Covid pandemic has passed a series of orders, viz., In Re: Cognizance for Extension of Limitation dated 23.03.2020, 06.05.2020, 10.07.2020 and M/s.SS Group Pvt. Ltd. V. Aaditiya J. Garg & another (Civil Appeal No.4085 of 2020 dated 17.12.2020), extending time for filing of appeal till 31.01.2021.

2.This writ petition is thus dismissed, granting liberty to the petitioner to file an appeal within four weeks from today that will be received by the Registry of the appellate authority without reference to limitation, subject to all statutory compliance including pre-deposit, and disposed on merits and in accordance with law, after hearing the petitioner. Connected miscellaneous petition is also dismissed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

vs

To

The Deputy State Tax Officer 1,
Panruti Rural, Panruti.

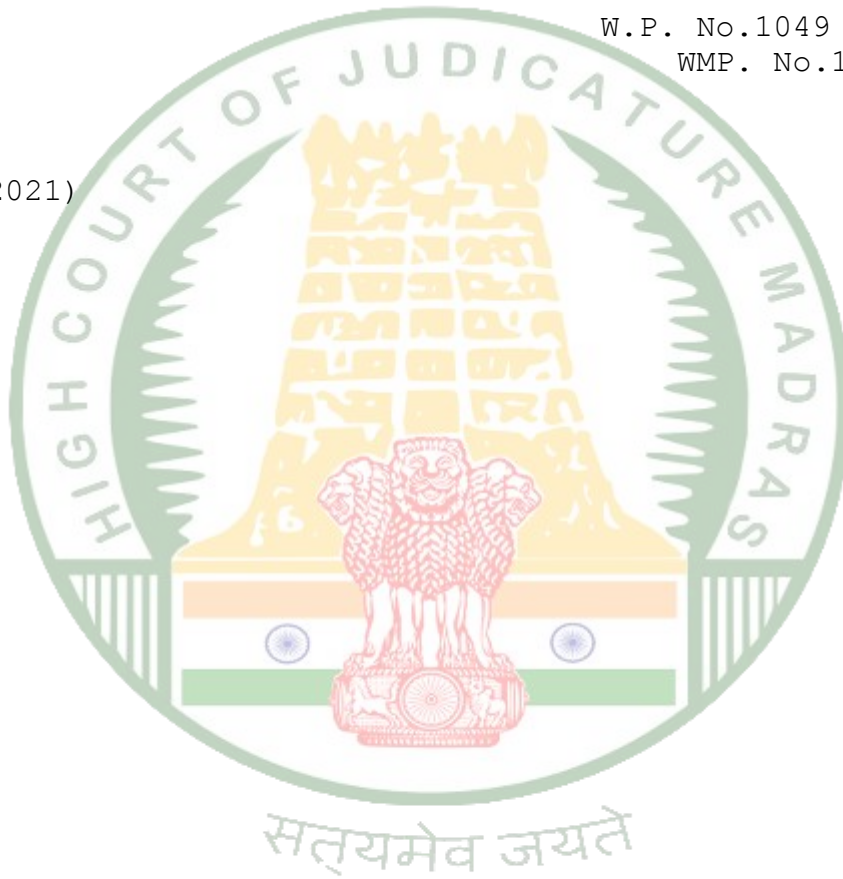
+1cc to Mr.Adithya Reddy, Advocate, S.R.No. 13973

+1cc to the Special Government Pleader(Taxes), S.R.No. 14004

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GPL (CO)

GN (23/03/2021)



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