

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.06.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.5730 of 2021

M/s.Jai Balaji Timber Mart,
Rep. by its Partner,
No.122/1, Near Selva Vinayakar Kovil,
Parmathivelur Road,
Tiruchengode - 637 211.

... Petitioner

Vs

1.The Appellate Deputy Commissioner (ST),
Erode, Erode District.

2.State Tax Officer,
Tiruchengode Town, Tiruchengode.

... Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus to direct the first respondent to admit and pass orders for the appeal petition filed in Form X for the year 2009-10 by considering the representation letter filed by the petitioner on 09.08.2019.

For Petitioner : Mr.C.Baktha Siromoni

For Respondents : Mr.TNC. Kaushik,
Government Advocate.

O R D E R

Heard Mr.Baktha Siromoni, learned counsel for the petitioner and Mr.TNC.Kaushik, learned Government Advocate for the respondents.

2. The challenge is to an order passed by the Appellate Authority/R1 dated 28.08.2019 challenging an order of assessment passed in terms of the Tamil Nadu Value Added Tax Act, 2006, rejecting the petitioner's appeals as non-maintainable on the ground that the appeals were belated by 165 days.

3. Though the order is dated 28.08.2019, the writ petition has been instituted only on 26.02.2021. The laches is explained by the learned counsel for the petitioner by reference to medical records to the effect that the petitioner had suffered a serious accident and undergone extensive medical treatment between 03.10.2018 to 05.09.2019 and thereafter from 11.02.2020 to 26.12.2020. These medical records have also been supplied to the learned counsel for the respondents, who would fairly, offer no objection to the same.

4. The interim delay being explained, the impugned order is set-aside and there is a direction to R1 to take on file the appeals filed by the petitioner, if re-presented within a period of six (6) weeks from today, without reference to limitation but ensuring compliance with all other statutory conditions, including statutory pre-deposit.

5. With the aforesaid directions, the writ petition stands disposed. No costs.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

1.The Appellate Deputy Commissioner (ST),
Erode, Erode District.

2.State Tax Officer,
Tiruchengode Town, Tiruchengode.

+lcc to Mr.C. Baktha Siromoni, Advocate, S.R.No.29599
+lcc to The Spl Government Pleader, (Taxes) S.R.No.29671

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SS(CO)
PM(12/07/20021)