

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.03.2021

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.15679, 15683, 17833, 17838, 17840, 17844,
17926, 17927, 17525, 17709, 17710, 17712, 17714, 17717, 17720,
14720, 14722, 10496, 10533,
10536, 10729 of 2020 and 120, 4784 and 4789 of 2021
and
WMP Nos.19522, 19526, 22122, 22120, 22118, 22128, 22219, 22216,
22217, 22218, 22220, 22221, 21711, 22440, 21947, 21948, 21950,
21954, 21955, 21961, 18290, 18289, 12775, 12773, 12793, 12795,
12789, 12790, 13025, 13028 of 2020, 172, 173, 5410
and
5413 of 2021

- 1 M/S.KESAAV PLY N LAMINATES,
REPRESENTED BY ITS PARTNER
MR.S.KAMALAKANNAN, NO.16/1, PERIATHAMBI STREET,
CHOO LAI, CHENNAI - 600 112.
... Petitioner in W.P.Nos.15679,
15683 of 2020
- 1 AYYA STEELS
NEW NO.11, OLD NO.7/6, 10TH SECTOR,
THIRUVALLUR COLONY, KK NAGAR,
CHENNAI - 600 078, REP.BY ITS PROPRIETOR
... PETITIONER in WP.Nos.17833, 17838,
17840, 17844 of 2020
- 1 M/S.SRI BHAGAVATHI AMMAN ELECTRICALS,
REP BY ITS PROPRIETOR R.SINGARAVELAN,
NO 6, VANIKA VALAGAM, SATHY MAIN ROAD,
D.G.PUDUR 638 503, ERODE DISTRICT.
... PETITIONER in WP.Nos.17926, 17927 of 2020
- 1 M/S.COONOR CHAKRAVARTHY THUHIL MALIGAI
REP.BY ITS PARTNER S.GUNASEKARAN,
16-C1, CO-OPERATIVE COLONY 1ST STREET,
METTUPALAYAM - 641 301. COIMBATORE DISTRICT.
... PETITIONER in WP.No.17525 of 2020

1 TVL.SREENATH GRANITES PRIVATE LTD
REP BY ITS CHIEF EXECUTIVE OFFICER
NO.86/6B2, KONIARIPALLI VILLAGE,
HOSUR.

... PETITIONER in WP.Nos.17709, 17710,
17712, 17714, 17717, 17720 of 2020

1 M/S.RAGHUL POWER AGENCIES,
REP BY ITS PROPRIETOR,
K.VEDAMOORTHY, NO.34,
POLUR MAIN ROAD, TIRUVANNAMALAI.

... PETITIONER in WP.Nos.14720, 14722 of 2020

1 M/S.SUN PHARMA LABORATORIES LTD,
REP.BY T.RANGARAJAN MANAGER-TAXATION
728-745, PART D, SURVEY NO.636 637,
DHADHA NAGAR, PALLAVARAM, CHENNAI - 75.

... PETITIONER in WP Nos.10496, 10533,
10536, 10729 of 2020

1 M/S.PEARL INFRA WORKS LLP
REP.BY ITS MANAGING PARTNER V.SAMPATH
NO.16/D, 14TH EAST CROSS ROAD,
GANDHI NAGAR, VELLORE,
VELLORE DISTRICT.

... Petitioner in WP.No.120 of 2021

1 TVL.JAGAN METAL MART,
REP.BY ITS PROPRIETOR A.JAGANATHAN
CANARA BANK BUILDING,
455, DHARAPURAM MAIN ROAD,
MODACHUR, GOPICHETTIPALAYAM-638 476

... Petitioner in WP.No.4784 of 2021

1 TVL.J.V.TRADERS,
REP.BY ITS PROPRIETOR,
S.YOGARAJ, CANARA BANK BUILDING,
455-DHARAPURAM MAIN ROAD,
MODACHUR, GOPICHETTIPALAYAM-638 476

... Petitioner in WP.No.4789 of 2021

Vs.

- 1 THE ASSISTANT COMMISSIONER (CT),
CHOO LAI ASSESSMENT CIRCLE,
NO.10, GREAMS ROAD,
II FLOOR, PALANIAPPA MALIGAI,
CHENNAI-600 006.

... Respondent in WP.No.15679, 15683 of 2020

- 1 STATE TAX OFFICER,
CHOLAVARAM ASSESSMENT CIRCLE,
CHENNAI.

... Respondent in WP.Nos.17833, 17838,
17840, 17844 of 2020

- 1 THE STATE TAX OFFICER,
SATYAMANGALAM ASSESSMENT CIRCLE,
SATHYAMANGALAM, ERODE DISTRICT.

- 2 THE APPELLATE DEPUTY COMMISSIONER,
ERODE DIVISION, ERODE,
ERODE DISTRICT.

... Respondents in WP.Nos.17926, 17927 of 2020

- 1 THE ASSISTANT COMMISSIONER (CT) (FAC),
METTUPALAYAM, COIMBATORE DISTRICT.

... Respondent in WP.No.17525 of 2020

- 1 THE COMMERCIAL TAX OFFICER,
SALT COATURS, ENFORCEMENT (CENTRAL),
CHENNAI - 600 006.

- 2 THE JOINT COMMISSIONER (CT),
ENFORCEMENT, COIMBATORE.

- 3 THE ASSISTANT COMMISSIONER (CT),
HOSUR ASSESSMENT CIRCLE,
HOSUR, KRISHNAGIRI DISTRICT.

... Respondent in WP.No.17909, 17710,
17712, 17714, 17717, 17720 of 2020

1 THE DEPUTY COMMERCIAL TAX OFFICER,
TIRUVANNAMALAI-1 ASSESSMENT CIRCLE,
TIRUVANNAMALAI, TIRUVANNAMALAI DISTRICT.

... Respondent in WP.No.14720, 14722 of 2020

1 THE COMMERCIAL TAX OFFICER,
GROUP III ENFORCEMENT (EAST),
GREAMS ROAD, CHENNAI-6.

2 THE STATE TAX OFFICER (FAC)
GROUP V ENFORCEMENT (EAST),
CHENNAI-6.

3 THE ASSISTANT COMMISSIONER (ST)
PAMMAL ASSESSMENT CIRCLE,
CHENNAI-44.

... Respondent in WP.No.10496, 10533,
10536, 10729 of 2020

1 THE COMMERCIAL TAX OFFICER,
GUDIYATHAM (EAST) ASSESSMENT CIRCLE,
GUDIYATHAM,
VELLORE DISTRICT.

... Respondent in WP.No.120 of 2021

1 THE STATE TAX OFFICER,
GOPICHETTIPALAYAM ASSESSMENT CIRCLE,
GOPICHETTIPALAYAM.

सत्यमेव जयते
... Respondent in WP.No.4784, 4789 of 2021

Prayer:-

WP.Nos.15679, 15683 OF 2020:-

Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus calling for the impugned proceedings of the respondent in TIN.No.33540501915/2014-2015, 2013-14 respectively dated 19.03.2019, 22.03.2019 respectively and the subsequent impugned proceedings of the respondent in TIN/33540501915/2014-2015, 2013-14 respectively dated 22.7.2020 and quash both the orders

as passed in violation of principles of natural justice and against the provisions of the TNVAT Act and further direct the respondent to pass a fresh assessment order after granting reasonable opportunity to the petitioner.

WP.Nos.17833, 17838, 17840, 17844 of 2020:-

Certiorarified Mandamus or any other appropriate Writ, order or direction in the nature of writ calling for the records of the respondent in her proceedings leading to passing of the Revised Assessment Order vide TIN/33481705621/2014-15, 2013-14, 2012-13, 2015-16 respectively dated 13.11.2019, quash the same and consequentially direct the respondent herein to permit the petitioner submit his reply and provide him an opportunity of personal hearing and pass revised assessment order based on the submissions.

WP.Nos.17926, 17927 of 2020:-

Pleased to issue a Writ of certiorari or any other appropriate Writ, order or direction in the nature of a Writ, to call for the records on the file of the 1st Respondent in its Impugned proceedings made in TIN.NO.33582983541/2014-15, and 2015-16 Dated 14.01.2020 and to quash the same as illegal and contrary to the Scheme of the Act.

WP.No.17525 of 2020:-

Writ of Certiorari or any other appropriate Writ, order or direction in the nature of a Writ, to call for the records on the file of the respondent in his impugned proceedings made in TIN.No.33552041930/2011-12, dated 18.12.2012 and the consequential order dated 31.01.2013 in so far as it levied penalty under section 22(5) of the Act is concerned and to quash the same as illegal and contrary to the scheme of the act.

WP.Nos.17709, 17710, 17712, 17714, 17717, 17720 of 2020:-

Writ of Certiorarified or any other appropriate writ, order or Direction calling for the records of 3rd Respondents order dated 26.03.2018 in TIN No.33863364339/2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 respectively and quash the same and pass and such further or other orders.

WP.Nos.14720, 14722 of 2020:-

Writ of Certiorari or any other appropriate Writ, order or direction in the nature of Writ, calling for the records pertaining to the impugned order passed by the Respondent in TIN.33884521893/2011-12, 2012-13 respectively dated 13.05.2016, 26.05.2016 respectively and quash the same as unconstitutional and violation of principles of natural justice.

WP.Nos.10496, 10533, 10536, 10729 of 2020:-

Calling for the records on the files of the 3rd respondent in TIN.33200890587/2013-14, 2014-15, 2016-17, 2015-16 respectively dated 03.06.19 and quash the same as being without jurisdiction and violative of principles of natural justice and hence invalid and illegal, and pass.

WP.No.120 of 2021:-

Calling for the records on the file of the Respondent in his impugned proceedings made in TIN.No.33974246412/2014-2015, dated 31.03.2017 quash the same as illegal and contrary to the scheme of the Act.

WP.Nos.4784 & 4789 of 2021:-

Writ of Certiorari calling of the records on the files of the respondent in TIN.NO.33022960472/2015-16, 33292962409/2015-16, dated 15.11.2019 respectively and quash the same as being without jurisdiction and authority of law and contrary to the principles of Natural Justice and issue such further writ or order.

For Petitioners in

WP.Nos.15679 and 15683 of 2020: Mr.P.Rajkumar

WP.Nos.17833, 17838, 17840, 17844 of 2020 : Mr.S.Sathya Narayanan

WP.Nos.17926, 17927, 17525 of 2020

WP.No.120 of 2021 : Mr.S.Rajasekar

WP.Nos.17709, 17710, 17712,
17714, 17717, 17720 of 2020 : Mr.Aditya Reddy

WP.Nos.14720 & 14722 of 2020 : Mr.K.Malarmannan

WP.No.10496, 10533, 10536 &
10729 of 2020 : Mr.V.Srikanth

WP.No.4787 and 4789 of 2021 : Mr.R.Senniappan

For Respondent in
WP.Nos.17833, 17838, 17840,
17844, 17926, 17927, 17709,
17710, 17712, 17714, 17717,
17720, 10496, 10533, 10536,
10729 of 2020 : Mr.Mohammed Shaffiq
Special Government Pleader

WP.Nos.15679, 15683, 17525,
14720, 14722 of 2020, 120,
4784, 4789 of 2021 : Assisted by
Mr.ANR.Jayaprathap,
Government Pleader

C O M M O N O R D E R

All these Writ Petitions challenge orders of assessment passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act'), and have been filed beyond the time provided under the Act for filing of a statutory appeal. The provisions of Section 51 of the Act provide for the filing of a first appeal before the Appellate Assistant Commissioner/ Deputy Commissioner (Appeals) within a period of 60 days from date of receipt of an order of assessment, with a further period of 30 days provided, during which the concerned assessee may seek condonation of delay in filing of the appeal. If the appellate authority is so convinced of the reasons adduced for the delay, he is, at his discretion, entitled to condone such delay, upto only a period of 30 days. To clarify, the present Writ Petitions challenge orders of assessment, and have been filed beyond the period of 90 (60 + 30) days provided in terms of Section 51 of the Act from the date of receipt of the orders by the petitioners.

2. In W.P.Nos.15679 and 15683 of 2020, orders of assessment have been passed on 19.03.2019 (W.P.No.15679 of 2020) and 22.03.2019 (W.P.No.15683 of 2020), served upon the petitioners on 13.03.2020 and appeals ought to have been filed on or before 12.06.2020. The Writ Petitions have been filed on 23.10.2020. In WP.No.17833, 17838, 17840 and 17844 of 2020, the date of impugned order is 13.11.2019 in respect of which due date for filing of appeal with delay is 15.04.2020. The Writ Petition has been filed on 20.11.2020.

3. In W.P.No.17525 of 2020, the impugned order is dated 18.12.2012 read with subsequent order dated 31.01.2013. The limitation for filing of statutory appeal with delay is long gone, the delay being in excess of seven years. The petitioners had claimed the benefit of input tax credit (ITC) under Section 19(11) of the Act. The representation filed by the petitioner in W.P.No.17525 of 2020 under Section 22(6) (a) of the Act had also been rejected. This petitioner had challenged the constitutional validity of Section 19(11) before this Court in W.P.No.5056 of 2014 and this writ petition along with a batch, was dismissed on 24.02.2014. All petitioners were directed to file objections to notices issued by the assessing officers or appeals before the appellate authority where assessments had been passed.

4. The order of this Court was challenged by way of Special Leave and in the case of ALD Automotive P. Ltd. Vs. Commercial Tax Officer (C.A.No.10412 of 2018), the assessee's appeals have been dismissed by a judgment of the Supreme Court dated 12.10.2018.

5. The explanation offered for the delay between 12.10.2018 and 27.11.2020 when the Writ Petition was filed is that the consultant who had been approached for filing of the appeal had been bedridden and not filed the appeal as instructed. The onset of the pandemic thereafter further handicapped the petitioner. The petitioner was put to terms and directed to pay 100% of the disputed tax which condition has been complied with. In light of the explanation offered and since the terms have been complied with, the delay in filing of the Writ Petition is condoned.

6. Impugned orders in W.P.Nos.17926 and 17927 of 2020 are dated 14.01.2020 in respect of which due date for filing of appeal with delay is 21.03.2020. An additional affidavit dated 12.12.2020 explains the reasons for the laches stating that the petitioner had approached a Sales Tax Practitioner (STP) by name Mr.Rakkimuthu instructing him to prepare the appeal papers. The appeal was prepared and was supposed to have been filed before the Appellate Authority within the period of 30 days available for condonation of delay. However, Mr.Rakkimuthu passed away on 16.03.2020 and this fact was unknown to the petitioner. When

action for recovery was initiated by the Commercial Taxes Department, the petitioner made an attempt to contact STP and came to know from his son that he had passed away. The papers were obtained from his son and entrusted to another STP on 14.10.2020. The appeal was proposed to be filed seeking condonation of delay. Unfortunately, the second practitioner had met with an accident on 25.02.2020 and had been admitted in the hospital till 24.03.2020 for treatment, by which time, lock-down had been announced by the Government to contain the spread of the COVID- 19 pandemic. It was only on 14.10.2020 that, the petitioner was able to coordinate with the STP, execute the appeal papers and filed the same before the second respondent, which were returned on the ground that there was no power for condonation of delay of 236 days. The Writ Petition was filed on 01.12.2020. In the light of explanation offered by the petitioner, the delay in filing of the Writ Petition is justified and has been fully explained.

7. In all the above cases, no dispute has been raised by the revenue counsel in regard to the individual facts as well as dates and the sequence of events set out.

8. With the advent of COVID-19 pandemic, the Supreme Court, in a series of judgments 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) has extended time for filing of appeal till 31.01.2021.

9. The above Writ Petitions are thus allowed. The petitioners are permitted to file statutory appeals within a period of four (4) weeks from today and if the appeals are filed within the period as aforesaid, they shall be entertained by the appellate authority without reference to limitation, but subject to all other compliances including pre-deposit, and decided in accordance with law.

10. Courts have, pan India, been taking differing stands with regard to the legal proposition as to whether Writ Petitions challenging orders of assessment where the concerned Statute provides for the remedy of appeal and sets out fixed time frames for filing of appeal and condonation of delay if any, in filing of the same, may be entertained.

11. One school of thought is that no Writ Petition may be entertained in the above circumstances, as the period of limitation fixed by Statute is sans any flexibility and rigid, constituting an absolute bar.

12. Yet another school of thought is that the power vested in a Constitutional Court under Article 226 of the Constitution of India is wide and Courts can consider the circumstances that have led to delay in challenging orders of assessment, even beyond the periods of limitation prescribed under statute.

13. The trigger for the present discussion is the recent judgment of the Supreme Court in the case of Assistant Commissioner (Ct) LTU vs. M/s.Glaxo Smith Kline Consumer Health Care Limited [(2020 (36) GSTL 305 (SC)], wherein this issue arose. In that case, the decision of the High Court at Telangana and Andhra Pradesh was challenged and the issue framed was whether the High Court, in exercise of its writ jurisdiction under Article 226 of the Constitution of India, ought to have entertained a challenge to the assessment order, seeing as the statutory remedy of appeal against that order stood foreclosed by the law of limitation. The petitioner in that case had, for the period 2013-14, suffered assessment dated 21.06.2017 as against which a belated statutory appeal had been filed that was dismissed on 25.10.2018 as being barred by limitation and also since sufficient cause had not been made out for condonation of the delay.

14. A writ petition was filed challenging the order of assessment (there was no challenge to the appellate order). This writ petition was entertained by the High Court noticing that statutory pre-deposit had been effected and the employee in charge of tax matters had been dismissed leading to the delay in filing of appeal. That petitioner was put to terms. Upon compliance with the terms imposed, the matter was heard and the writ petition came to be allowed quashing the order of assessment and relegating the matter to the assessing authority to be redone afresh after hearing the petitioner. It is thus that the revenue carried the matter in appeal to the Supreme Court arguing that the High Court had exceeded its jurisdiction and committed a manifest error in admitting a writ petition beyond the period of limitation set out in the concerned statute. A plethora of case law on this issue was examined by the Supreme Court.

15. The cases discussed are, Mafatlal Industries Ltd. v. Union of India (1997 (89) E.L.T. 247 (S.C.)); K.S. Rashid & Son v. Income Tax Investigation Commission (AIR 1954 SC 207); Thansingh Nathmal v. Superintendent of Taxes (AIR 1964 SC 1419); Baburam Prakash Chandra Maheshwari v. Antarim Zila Parishad now Zila Parishad (AIR 1969 SC 556); Oil and Natural Gas Corporation Limited v. Gujarat Energy Transmission Corporation Limited ((2017) 5 SCC 42); Titaghur Paper Mills Co. Ltd. v. State of Orissa ((1983) 2 SCC 433. Chhattisgarh State Electricity Board

v. Central Electricity Regulatory Commission ((2010) 5 SCC 23); ITC Ltd. v. Union of India (1998 (101) E.L.T. 9 (S.C.)); Nivedita Sharma v. Cellular Operators Association of India ((2011) 14 SCC 337); Raja Mechanical Co. (P) Ltd. v. Commissioner (2013 (29) S.T.R. 81 (S.C.)) = (2012 (279) E.L.T. 481 (S.C.)); Singh Enterprises v. Commissioner (2008 (221) E.L.T. 163 (S.C.)); State v. Mushtaq Ahmad ((2016) 1 SCC 315); Suryachakra Power Corporation Limited v. Electricity Department ((2016) 16 SCC 152); Commissioner v. Hongo India (P) Ltd. (2009 (236) E.L.T. 417 (S.C.)); Electronics Corporation of India Limited v. Union of India (2018 (361) E.L.T. 22 (A.P.)); Panoli Intermediate (India) Pvt. Ltd. v. Union of India (2015 (326) E.L.T. 532 (Guj.)); Phoenix Plasts Company v. Commissioner (2013 (298) E.L.T. 481 (Kar.)).

16. At para 12 the Bench states that indubitably, the powers of the High Court under Article 226 of the Constitution are wide, but certainly no wider than the plenary powers bestowed to the Supreme Court under Article 142 of the Constitution that constituted a conglomeration and repository of the entire judicial power under the Constitution, enabling the Supreme Court to do complete and total justice. Even so, the Court says the power under Article 142 must be exercised bearing in mind legislative intent and with a view not to render the statutory provision otiose.

17. At para 14 they state 'A priori, we have no hesitation in taking the view that what this Court cannot do in exercise of its plenary powers under Article 142 of the Constitution, it is unfathomable as to how the High Court can take a different approach in the matter in 18 (2016) 1 SCC 315 reference to Article 226 of the Constitution. The principle underlying the rejection of such argument by this Court would apply on all fours to the exercise of power by the High Court under Article 226 of the Constitution'.

18. At para 15 they state that the scope of jurisdiction under Article 226 and 227 cannot be curtailed by the limitation prescribed under an statute. Thus while challenges to assessment may be considered on several grounds such as, the order having been passed by an Officer without jurisdiction, in flagrant disregard of law or procedure, the violation of principles of natural justice or the bar of limitation, if the petitioner has missed the bus, as regards the statutory limitation prescribed under the statute, such a challenge cannot be entertained by the High Court 'as a matter of course'.

19. The wide powers with which the High Court is invested must not be exercised in such a way that are inconsistent with

legislative intent prescribing a rigid limitation under statute. In conclusion, the Bench reverses the decision of the High Court and allows the writ appeals saying that no case have been made out either before the High Court, and no finding has been recorded by the High Court in regard to its decision for entertaining the writ petition beyond the period of statutory limitation.

20. Article 226 of the Constitution of India is thus, elastic enough to accommodate challenges to proceedings beyond the period provided under limitation, although such discretion has to be exercised very sparingly and the situation causing the delay examined closely and minutely.

21. This then, is the basis upon which I propose to dispose this batch of Writ Petitions. I have considered the circumstances leading to the delayed challenge to the impugned orders of assessment in each case, individually. In doing so, I envisage two road blocks that the petitioners would have to cross. The first one relates to the delay occasioned in approaching this Court beyond the period of statutory limitation and explanation thereto. In my view, the explanation offered at this stage, would have to comprise of purely personal/human/medical reasons. Failure to convince the court at this stage would result in the writ petition being dismissed in limine.

22. If the petitioner crosses the first barrier, the Writ Petition should be established to be maintainable applying settled parameters, notwithstanding the availability of an alternate remedy. If the petitioner is successful, the Court might be persuaded to consider the challenge, permitting it to either file a belated appeal without reference to limitation or, depending on the merits of the matter, consider interference under Article 226 in the order itself.

23. In WP.Nos.17709, 17710, 17712, 17714, 17717, 17720 of 2020, the petitioner had earlier challenged a notice for recovery of demands arising from orders of assessment dated 26.03.2018 for the periods 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14 and the writ petition (WP.No.21373 of 2015) had been dismissed on 18.09.2019 permitting the petitioner to challenge the orders of assessment. The present writ petitions have been filed only on 30.11.2020 and the reasons adduced for the delay is the time taken to consult the auditor/lawyer and the on-going Covid-19 Pandemic. While the pandemic would explain the delay between March and November 2020, there is no valid explanation set forth for the elapse of time between 18.09.2019 (orders were dictated in Court) and March 2020. As no justifiable reason has been set forth explaining the delay in approaching the Court, these writ petitions are dismissed in limini.

24. In WP.No.10496, 10536, 10729, 10533 of 2020, the date of impugned order is 03.06.2019 and due date for filing of appeal with delay is 03.08.2019 as against which the present Writ Petitions have been filed on 04.08.2020 with a delay of 367 days. The reason adduced is that the assessing officer was approached seeking rectification of the order of assessment. He had promised to look into the matter after seeking the advice of his superiors, but had informed the petitioner belatedly of his inability to help the petitioners. Though no documentation is available in support of this submission of the petitioners, the assessing authority in counter (para-7) fairly accepts the position that an oral request had been made by the petitioner for revision of assessment. He however denies that the petitioners were told to await a confirmation from him in this regard.

25. Even proceeding on the basis that such a request had been made before the officer, there is no justification for the petitioner to have tarried for 367 days for this purpose. The petitioner is not a small dealer, but a limited company with personnel and protocols in place for management of its finances and tax affairs. The affidavit filed in support of the writ petition has itself been filed by the Manager (Tax). In such circumstances, it was incumbent upon the petitioner to have been vigilant in regard to the timelines set out under statute and approach the appellate authorities in time. Hence, I find no justification for the delay of 367 days in approaching this court, and dismiss these writ petitions in limini.

26. In WP.No.120 of 2021, the impugned order in this writ petition is dated 31.03.2017 and a statutory appeal with delay ought to have been filed on or before 04.06.2017. The present writ petition has been filed on 08.12.2020 with a delay of 1282 days. The entire blame for the delay has been placed at the door step of the tax consultant, who, according to the petitioner had prepared an appeal against the impugned order and, the petitioner believed, would file the same. The petitioner states that it could not follow up the matter with the consultant on account of severe financial losses and infighting between the partners in regard to the company's management. No evidence whatsoever, has been placed in support of this submission and the delay of 1282 days amounting to nearly three years cannot be condoned on mere ipse dixit. Hence this Writ Petition is dismissed in limine.

27. The impugned orders in W.P.Nos.14720 and 14722 of 2020 are dated 13.05.2016 and 26.05.2016 and the time for filing of appeals with delay are long gone. The Writ Petitions have, however, been filed on 08.10.2020 with a delay in excess of five years. The reasons adduced in the affidavit filed in support of the Writ Petitions is that the petitioner was unaware of the

order having been passed and came to know of it only when coercive recovery proceedings were initiated for collection of the arrears. However, this is denied in the counter filed by the respondent. Typed set dated 22.12.2020 has also been filed wherein the respondent has placed on record acknowledgement for the receipt of the assessment order at the end of the dealer along with his telephone number and with the seal of the petitioner concern. When confronted with this record, the petitioner does not pursue this submission any longer. Service of the order upon the petitioner on 04.06.2016 is thus not in dispute. No explanation is adduced for the elapse in time between 04.06.2016 and date of filing of this writ petition which is 08.10.2020 and in the light of the materials produced by the revenue to establish service, which are also not denied by the petitioner, I find no justification to entertain these writ petitions and the same are dismissed in limine.

28. In W.P.Nos.4784 and 4789 of 2021, the impugned orders are dated 15.11.2019 and there is no denial in regard to service of these orders upon the petitioner. No statutory appeals have been filed in time and instead the present Writ Petitions have been filed on 03.02.2021 only. The affidavit filed in support of these Writ Petitions is silent when it come to the delay and does not offer any explanation in this regard. Thus, while there may be some justification in regard to the non-filing of appeal between March of 2020 till date, the period between December 2019 and March 2021 remains unexplained. Not even a semblance of an explanation is put forth for the consideration of this Court. Hence these Writ Petitions are dismissed in limine. Connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

1. The Assistant Commissioner (ST)
Choolai Assessment Circle, No.10, Greams Road,
II Floor, Palaniappa Maligai,
Chennai - 600 006.
2. The Tax Officer,
Cholavaram Assessment Circle,
Chennai.

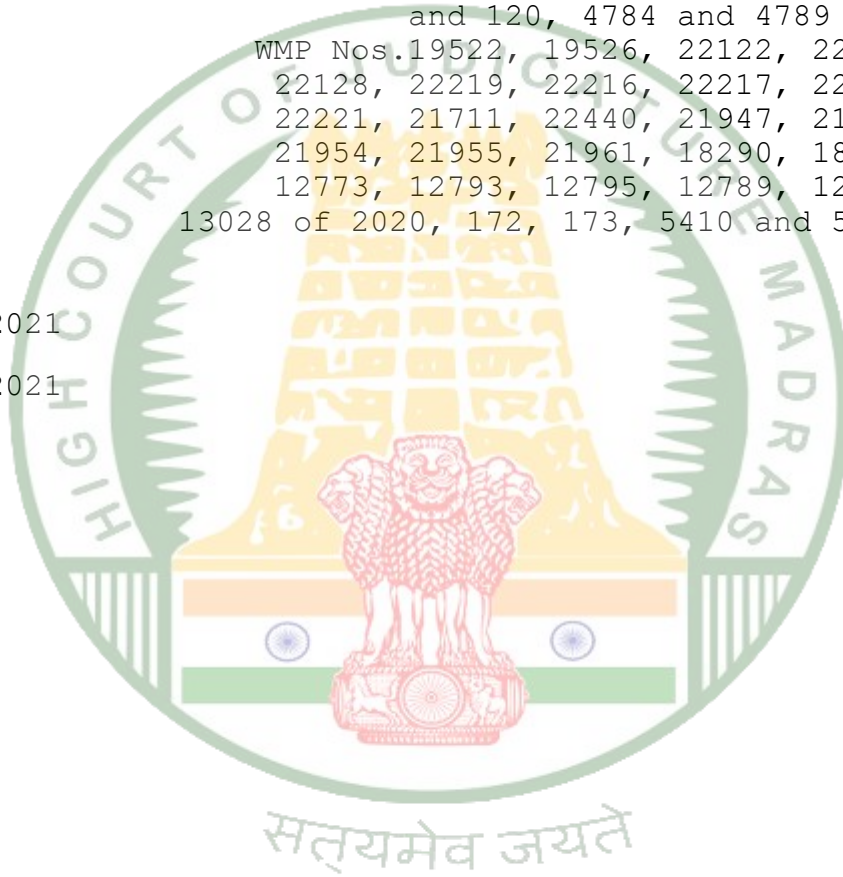
3. The Tax Officer,
Sathyamangalam Assessment Circle,
Sathyamangalam, Erode District.
4. The Appellate Deputy Commissioner,
Erode Division, Erode,
Erode District.
5. The Assistant Commissioner (CT) (FAC)
Mettupalayam, Coimbatore District.
6. The Commercial Tax Officer,
Salt Coators, Enforcement (Central),
Chennai-600 006.
7. The Joint Commissioner (CT),
Enforcement, Coimbatore.
8. The Assistant Commissioner (CT),
Hosur Assessment Circle,
Hosur, Krishnagiri District.
9. The Deputy Commercial Tax Officer,
Tiruvannamalai-1, Assessment Circle,
Tiruvannamalai, Tiruvannamalai District.
10. The Commercial Tax Officer,
Group III, Enforcement (East),
Greens Road, Chennai-6.
11. The State Tax Officer (FAC),
Group V Enforcement (East),
Chennai-6.
12. The Assistant Commissioner (ST),
Pammal Assessment Circle, Chennai-44.
13. The Commercial Tax Officer,
Gudiyatham (East), Assessment Circle,
Gudiyatham, Vellore District.
14. The State Tax Officer,
Gopichettipalayam Assessment Circle,
Gopichettipalayam.
15. The Commercial Tax Officer,
Gudiyatham (East) Assessment Circle,
Gudiyatham, Vellore District.

+3ccs to M/s.R.Hemalatha, Advocate, S.No.13595, 13594, 13596
+1cc to Mr.K.Rajasrinivas, Advocate, S.No.15574
+2ccs to Mr.K.M.Malarmannan, Advocate, S.No.13440, 13439
+2ccs to Mr.Adithya Reddy, Advocate, S.No.12668, 13313
+3ccs to Mr.V.Srikanth, Advocate, S.No.13858, 13859, 13860
+1cc to Special Government Pleader, S.No.14018

W.P.Nos. 15679, 15683, 17833, 17838,
17840, 17844, 17926, 17927, 17525, 17709,
17710, 17712, 17714, 17717, 17720, 14720,
14722, 10496, 10533, 10536 and 10729 of 2020
and 120, 4784 and 4789 of 2021 and

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22128, 22219, 22216, 22217, 22218, 22220,
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