W.M.P.Nos.21864 & 21869 of 2021
in
W.P.Nos.19711 & 19714 of 2020

C.SARAVANAN,J.

Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent.

2. Though the petitioner has filed the above Writ Petitions for questioning the Assessment Order passed by the respondent, it was mentioned by the learned counsel for the petitioner that the petitioner had also preferred appeals before the Appellate Commissioner, but, the petitioner was unable to pre-deposit required amount before filing the appeals before the Appellate Commissioner who has rejected the appeal. The petitioner has thus filed these writ petitions. On 03.03.2021, the following order was passed in these writ petitions:-

> "Learned counsel for the petitioner would submit that as against orders of assessment dated 30.09.2019, appeals have been filed in time, but the same were been rejected for non-compliances of statutory conditions. He seeks extension of time to comply with the statutory conditions.

> 2. Time for compliance of statutory condition of pre-deposit is extended by two (2) weeks, no further extension will be granted.
>
> 3. List on 17.03.2021."

3. However, the petitioner was again unable to deposit the same. Further extension of the petitioner was given on 17.03.2021 by recording the submission of the learned counsel for the petitioner that the statutory pre-deposit will be made on 17.03.2021 and therefore, the case was adjourned to 22.03.2021. However, the petitioner was unable to deposit the same by the said date. Therefore, the respective Writ Petitions were dismissed on 22.03.2021.

4. The petitioner has thereafter deposited the amounts on 21.04.2021 and therefore, filed these Writ Miscellaneous Petitions for setting aside the order dated 22.03.2021 passed in the above Writ Petitions.

5. Considering the fact that the petitioner has pre-deposited a sum of Rs.20,93,059/- on 21.04.2021 in two installments, viz., Rs.13,18,788/- and Rs.7,74,271/- though belatedly as against requirements of

Rs.15,17,992/- for the respective assessment years, the order dated 22.03.2021 are recalled and accordingly these petitions are allowed as prayed for.

6. Registry is directed to restore the above Writ Petitions and post these case for final hearing on 13.12.2021.

08.12.2021

kkd

C.SARAVANAN,J.

kkd

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