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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.06.2021

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.16237 and 16241 of 2020
WMP.Nos.20289, 20290, 20285 & 20286 of 2020

P.Parimala ...Petitioner in both WPs

Vs.

The Deputy Commercial Tax Officer,
Polur ...Respondent in both WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to Writ of certiorarified mandamus calling for the records of the respondent in TNGST No.4540384/2004-05 and 4540384/2005-06 quash the proceedings dated 31.07.2007 passed therein and further direct the respondent to raise the order of attachment vide Reference NK.A3/5494/2007 dated 04.11.2019.

In both Wps

For Petitioner : Mrs.Hema Muralikrishnan

For Respondent : Mr.TNC Kaushik
Government Advocate

C O M M O N O R D E R

As against the order of assessment dated 10.02.2021, passed during the pendency of this writ petition, Mrs.Hema Muralikrishnan, learned counsel for the petitioner states that the tax has been remitted. She seeks leave of this Court to permit the petitioner to file statutory appeals as against the interest and penalty.

2. Hence, in line with the decision of 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, 08.03.2021 and M/s.SS Group Pvt. Ltd. V. Aaditiya J. Garg & another (Civil Appeal No.4085 of 2020 dated 17.12.2020) extending the limitation for filing of appeals till 14 March, 2021 and vide judgment dated 27.04.2021 until further order and seeing as



these writ petitions are pending on the file of this Court since 2020 onwards, the request is accepted and the petitioner is granted four weeks time from today to challenge order dated 10.02.2021 by way of statutory appeals.

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3. Such appeals, if filed within the period as aforesaid, will be taken on file by the Appellate authority without reference to limitation, but ensuring compliance with all other statutory conditions including pre-deposit and considered on merits and in accordance with law after hearing the petitioner.

4. With the aforesaid liberty, these writ petitions are closed. Connected miscellaneous petitions are also closed. No costs.

Sd/-

Assistant Registrar (CS V)

//True Copy//

Sub Assistant Registrar

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To

The Deputy Commercial Tax Officer,
Polur.

+2cc to Mr.B.Raveendran, Advocate Sr.29582
+1cc to the Special Government Pleader Sr.29348

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srg 23/07/2021