



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Civil Appellate Jurisdiction

Wednesday, the Sixth day of October Two Thousand and Twenty One
PRESENT

The Hon`ble Mr.Justice G.R.SWAMINATHAN

WMP(MD)No.14341 of 2021

in

WP(MD)No.498 of 2019

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M/s.Sahana Timbers

Rep. by its Proprietor Mr.M.Jakir Hussain

No.202, Shencotttah Road Tenkasi-627811

Tirunelveli District.

... Petitioner

Vs

The State Tax Officer,
Tenkasi Assessment Circle,
Tenkasi(C).

... Respondent

Prayer in W.M.P. (MD)No.14341 of 2021 :- Writ Miscellaneous Petition is filed under Article 226 of the Constitution of India, to extend the time for filing statutory appeal along with payment of 15% of tax as ordered in WP(MD)No.498 of 2019 dated 01.03.2021.

Prayer in WP(MD)No.498 of 2019:- Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records in TIN.No.33835685193/2015-16 and quash the order dated 23.04.2018 as it is unlawful and against law and further direct the respondent to pass fresh order on verification of accounts after making proper enquiry as contemplated under Section 27 of the TNVAT Act.

ORDER:- This Writ Petition coming on for orders on this day and upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of M/s.R.D.Ganesan, Advocate for the Petitioner and of M/s.R.Ragavendran, Government Advocate for the respondent, this Court made the following order:-

Heard the learned counsel on either side.

2.According to the petitioner, due to the reasons set out in the affidavit filed in W.M.P., he could not remit the deposit of 15% tax and he could not file statutory appeal within the time stipulated by this Court.

3.I am satisfied with the reasons set out in the affidavit filed in support of this W.M.P. Time is granted accordingly. The petitioner is given ten more days to deposit 15% of the disputed tax and he is also given three more weeks from the date of receipt of a



copy of this order to file statutory appeal.

4.This petition is allowed on these terms.

Sd/-

Assistant Registrar (CO)

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/ /2021

Sub Assistant Registrar(CS)

TO

The State Tax Officer,
Tenkasi Assessment Circle,
Tenkasi (C).

Copy to:

The Section Officer,
Writ Section,
Madurai Bench of Madras High Court,
Madurai.

ORDER DATED : 06/10/2021

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ORDER

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WMP (MD) No.14341 of 2021

in

WP (MD) No.498 of 2019

**Giving direction and etc.
as stated within.**

RS (07.10.2021) 2P 3C