



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.01.2021

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.19782 of 2020

and

W.M.P. (MD)No.16473 of 2020

Tvl.Thirumurugan Steel Traders,
Represented by its Proprietor,
S.P.Venkadesan, aged about 49 years,
S/o.Pandithurai,
No.18/19, Dr.Thangaraj Salai,
Madurai-625 020.

... Petitioner

-Vs-

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk, Chennai-600 005.

2.The Commercial Tax Officer,
Tallakulam Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai, Madurai-625 020.

... Respondents

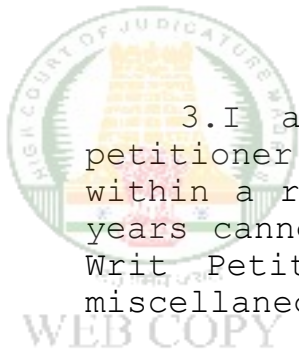
PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records pertaining to the impugned proceedings of the second respondent in Assessment No.33054883238/2015-16 dated 05.07.2017 and quash the same.

For Petitioner	: Mr.R.Veeramanikandan.
For Respondents	: Mr.S.Dhayalan, Government Advocate.

ORDER

Heard the learned counsel on either side.

2.What is under challenge is the order passed as early as on 05.07.2017. The subject matter pertains to the assessment year 2015-16. The petitioner has approached this Court after a gap of 3 ½ years.



3.I am not satisfied with the explanation offered by the petitioner's counsel. The petitioner ought to have moved this Court within a reasonable period. Assailing an order after a gap of 3 ½ years cannot be permitted. Therefore, on the ground of laches, the Writ Petition is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar ()

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

rmi

Note :In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of
Commercial Taxes,
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2.The Commercial Tax Officer,
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Dr.Thangaraj Salai, Madurai-625 020.

+1 CC to M/s.SPL GP (SR-291[F] dated 06/01/2021)

W.P. (MD) No.19782 of 2020
05.01.2021

SJ(CO)
KB(25.01.2021) 2P 4C