



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.02.2021

CORAM:

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD) No.18433 of 2014

and

M.P. (MD) Nos.1 of 2014 & 935 of 2016

WEB COPY

Ramesh Agencies,
Rep. by its Proprietor,
R.Ramesh,
S/o.O.S.Radhakrishnan,
No.161, Jawahar Bazaar,
Karur.

... Petitioner

Vs

1.The Appellate Deputy commissioner of Commercial
Taxes,
Trichy.

2.The Assistant Commissioner,
(Commercial Taxes),
(FAC), Karur North,
Karur District.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records relating to the proceedings of the first respondent dated 22.09.2014 made in R.O.C.No.1260/2014A and quash the same and consequently, directing the first respondent to take on merits in accordance with law.

For Petitioner	: Mr.N.Shanmugaselvam
For Respondents	: Mrs.J.Padmavathy Devi Special Government Pleader

ORDER

Heard the learned counsel on either side.

2.The petitioner had filed an appeal before the first respondent. The first respondent returned the appeal papers on the ground that it has been filed out of time. Therefore, the petitioner filed W.P.(MD)No.13474 of 2014. Vide order dated 18.08.2014, this Court permitted the petitioner to re-present the papers and directed the first respondent to pass orders on merits and in accordance with law. When the papers are re-presented, the first respondent pointed out that the appeal is entertainable only if it is filed within 60 days (30 days + 30 days) and the appellate authority has no power to condone the delay, if the appeal is filed beyond the aforesaid period.



3.As rightly pointed out by the appellate authority, this Court had not directed the appellate authority to condone the delay. Therefore, I do not find any ground to interfere with the order impugned in the writ petition. The appellate authority has correctly applied the legal principles and correctly understood the order passed by this Court in W.P.(MD)No.13474 of 2014. No interference is called for. The Writ Petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (Records)

// 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 Appellate Deputy commissioner of Commercial Taxes,
Trichy.
- 2.The Assistant Commissioner,
(Commercial Taxes),
(FAC), Karur North,
Karur District.

+1 CC to SPL GP (SR-6949[F] dated 24/02/2021)

W.P. (MD)No.18433 of 2014
23.02.2021

VB (09.03.2021) 2P 4C