



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.02.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P (MD)No.9988 of 2017

and

W.M.P. (MD)Nos.7644 and 7645 of 2017

S.Shanmughavel

... Petitioner

Vs.

1.The Secretary to the Government,
Commercial Tax and Registration Department,
Fort St.George, Chennai.

2.The Commissioner of Commercial Tax,
Elilagam, II Floor,
Chepauk, Chennai - 5.

3.The Appellate Deputy Commissioner of Commercial Taxes,
Commercial Taxes Building,
Court Campus,
Cantonment, Trichy.

4.The Assistant Commissioner ,
Commercial Tax,
Woraiyur Assessment Circle,
Trichy.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned Distant Order 8 in Form No.1 dated 31.05.2016 in TIN No.33983443974/2007-2008/AC and consequential revised assessment order R.C.No.659/2016/A1 dated 07.09.2016 passed by the 3rd respondent and quash the same as illegal and direct the respondents to grant opportunity.

For Petitioner : Mrs.Parameswari
For Mr.S.M.S.Johnny Basha

For Respondents : Mr.S.Dhayalan,
Government Advocate.



ORDER

Heard the learned counsel on either side.

2.In the writ petition, the order passed by the original authority has not been put to challenge. When the original assessing authority took recovery action, the petitioner woke up and moved the appellate authority. But then, the appeal was filed beyond the statutory permissible limitation of 60 days. Therefore, the appellate authority/third respondent rejected the appeal petition. The said order is under question. The appellate authority does not have jurisdiction to admit an appeal beyond the limitation period. Therefore, no interference is called for. It is of course open to the petitioner herein to challenge the order dated 09.11.2015 passed by the assessing authority.

3.With this liberty to the petitioner, the writ petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (T&P)

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/ /2021

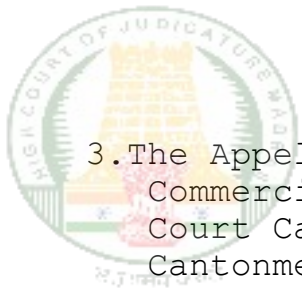
Sub Assistant Registrar(CS)

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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 Secretary to the Government,
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Fort St.George, Chennai.
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4.The Assistant Commissioner ,
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Trichy.

+1 CC to Mr.S.M.S.JOHNNEY BASHA, Advocate (SR-7657[F] dated
26/02/2021)

+1 CC to SPL GP (SR-7870[F] dated 01/03/2021)

W.P (MD) No. 9988 of 2017
26.02.2021

VB (15.03.2021) 3P 7C