W.M.P.No.8353 of 2021
in W.P.No.10453 of 2020

Dr.ANITA SUMANTH, J.

Read this order in conjunction with order dated 16.08.2021 that reads as follows:

"This Miscellaneous Petition is filed seeking condonation of delay that has been occasioned in remitting appeal fee for the first appeal before the Assistant Commissioner (ST) (FAC), arrayed as sole respondent.

2. An order of assessment dated 10.03.2020 had been passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act'). It had been challenged in W.P.No.10453 of 2020 and by order dated 20.01.2021, I had permitted the petitioner to file an appeal challenging the same fixing a period of four weeks for filing of appeal as well as compliance of all statutory mandates including payment of pre-deposit.

3. Learned counsel for the petitioner states that the appeal has been presented within time and the pre-deposit has also been remitted in time. However, there has been a delay in the remittance of the appeal fee of Rs.100/-, by way of Bankers' Cheque.

4. Mr. TNC.Kaushik, learned Government Advocate accepts notice for the respondent and seeks sometime to confirm whether, barring the aspect of belated remittance of appeal fee, all other compliance are within the time as

Dr.ANITA SUMANTH, J.

fixed by this Court on 20.01.2021.

5.List on 25.08.2021. Counter/written instructions by then with an advance copy served upon the petitioner."

2.Today, Mr.TNC.Kaushik, learned Government Advocate would accede to the position that the appeal has been filed within the time granted by the Court and that the appeal fee was also remitted simultaneously though the officer had sought an online payment and had returned the bankers' cheque. The petitioner has thereafter remitted the amount online on 03.03.2021.

3.With this, there has been full compliance of order dated 20.01.2021 and the petitioner is permitted to re-file the appeal within a period of two (2) weeks from today. If the appeal is filed within a period of two (2) weeks as aforesaid, it shall be taken on file as being fully compliant with the provisions of the Act, heard on merits and disposed in accordance with law.

4.Accordingly, this Writ Miscellaneous Petition is closed.

31.10.2022

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