



W.P.Nos.32122 and 32123 of 2022

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 01.12.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.32122 and 32123 of 2022

M/s.Kurlon Enterprises Limited
rep. by its Authorized Signatory,
No.194, 1st Floor, Pycrofts Road,
Royapettah, Chennai – 600 014.

... Petitioner

Vs

1. Commercial Tax Officer,
Thiruvallikeni Assessment Circle,
Chennai.
2. Deputy Commissioner (CT) (Appeal),
Chennai II (FAC), PAPJM Building,
Greens Road, Chennai – 600 006.

.... Respondents

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the second respondent in her proceedings in N.Dis.Nos.426 & 427/2022, both dated 20.7.2022 and to quash the proceedings and direct the second respondent to admit the appeal papers filed for the years 2011-12 and 2012-13.



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In both W.Ps
For Petitioner : Mr.C.Baktha Siromoni

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate accepts notice for the respondents and is armed with instructions to enable final disposal of these matters, even at the stage of admission.

2. The challenge is to two orders, both dated 20.07.2022 passed by the 1st appellate authority, arrayed as R2 returning the appeals of the petitioner on the ground that the same are filed belatedly and before an erroneous authority.

3. The delay in this case is only one day and the learned Government Advocate, fairly, does not raise any objection to this Court permitting the petitioner to re-file the appeals before the appropriate authority, who shall consider the same on merits.

4. Hence, impugned orders dated 20.07.2022 are set aside and the petitioner is permitted to re-file the appeals before the appropriate appellate authority. Appeals, if filed within a period of one (1) week from date of receipt of a copy of this order, shall be entertained by the appellate authority without



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reference to limitation but subject to other pre-conditions, including pre-deposit, heard and disposed on merits and in accordance with law.

5. These Writ Petitions are disposed as above. No costs.

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01.12.2022

Index : Yes / No
Speaking Order

To

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Dr.ANITA SUMANTH,J.

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