



W.P(MD).No.26111 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.11.2022

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P(MD).No.26111 of 2022

and

W.M.P(MD).Nos.20245 and 20248 of 2022

M/s.Susee Premium Automobiles Private Limited,
Represented by its Director,
Rajiv Subramanian,
No.25, Tamil Sangam Road,
Madurai-625 001,
Madurai District.

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Madurai Rural (South) Circle,
Madurai District.

2.The Joint Commissioner of Commercial Taxes,
Madurai Division,
Madurai, Madurai District.

...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 on the files of the 2nd Respondent in its impugned proceedings in Na.Ka.No.A11/5594/2020, dated 01.08.2022 quash the same and further direct the 2nd Respondent to entertain the revision petition for the assessment year 2012-2013 on re-submission of the same by the Petitioner and dispose of the same in accordance with law.



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For Petitioner : Mr.S.Rajasekar
For Respondents : Mr.M.Siddharthan
Additional Government Pleader

ORDER

The writ petition has been filed challenging the impugned order, dated 01.08.2022 which rejects the revision petition filed by the Petitioner on the ground that there has been delay and directing the 2nd Respondent to entertain the revision petition for the assessment year 2012-2013 on re-submission of the same by the Petitioner and dispose of the same in accordance with law.

2. It is submitted by the learned counsel for the Petitioner that the order rejecting the revision petition is in violation of principles of natural justice inasmuch as the 2nd Respondent has proceeded to reject the revision petition without putting the Petitioner on notice. It is submitted that the order of the 2nd Respondent suffers from error inasmuch as it is contrary to the Judgment of the Hon'ble Supreme Court, wherein, limitation was extended vide M.A.No.21 of 2022 in M.A.No.665 of 2021 in SMW (C) No.3 of 2020, dated 10.01.2022.

3. It is submitted by the learned Additional Government Pleader for the Respondents that the 2nd Respondent would re-examine the issue taking into



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account the Judgment of the Hon'ble Supreme Court vide M.A.No.21 of 2022 in M.A.No.665 of 2021 in SMW (C) No.3 of 2020, dated 10.01.2022.

4. In view of the same, impugned order dated 01.08.2022 is set aside. The Petitioner is directed to re-submit the revision petition. The 2nd Respondent is directed to issue notice to the Petitioner and thereafter pass orders in accordance with law after taking into account the Judgment of the Hon'ble Supreme Court vide M.A.No.21 of 2022 in M.A.No.665 of 2021 in SMW (C) No.3 of 2020, dated 10.01.2022.

5. With the above direction, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

18.11.2022

Index : Yes / No

Internet : Yes/ No

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To

1.The Assistant Commissioner (ST),
Madurai Rural (South) Circle,
Madurai District.

2.The Joint Commissioner of Commercial Taxes,
Madurai Division,
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MOHAMMED SHAFFIQ, J.

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