



WEB COPY



W.P.No.8557 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 27.03.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.8557 of 2023

Tvl.Siva Engineering Company
Rep by its Managing Partner
No.699/2, R.Muthusamy & Brothers
Industrial Complex,
Palladam Road,
Tiruppur - 641 604.

... Petitioner

Vs

Deputy Commissioner (Appeals)
Office of the Commercial Tax Department
No.1, Brough Road,
Erode - 638 001.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records pertaining to impugned order passed by the Respondent in proceedings no.Na/Ka/1118/2022/A1 dated 21.12.2022 and quash the same and permit the Petitioner to file an Appeal.

For Petitioner : Mr.A.Maheshnath

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate



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ORDER

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Read this order in conjunction with and in continuation of order dated 20.03.2023.

2.Both learned counsel would concur on the position that the appeal as against original order of assessment dated 21.12.2022 was presented before the appellate authority on 20.03.2023. Requisite fee has been paid on 23.03.2023.

3.Admittedly, there was a delay of a few days in remitting the appeal fee and no serious objection is raised by learned Government Advocate to such delay.

4.Thus, taking an over all view, the appeal is held to be maintainable and the first appellate authority is directed to dispose the same on merits after ensuring compliance with all other statutory pre-conditions such as pre-deposit, barring limitation.

5.This writ petition is disposed as above. No costs.

27.03.2023

vs

Index : Yes / No

Speaking Order

Neutral Citation : Yes



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To
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Deputy Commissioner (Appeals)
Office of the Commercial Tax Department
No.1, Brough Road,
Erode - 638 001.



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Dr.ANITA SUMANTH,J.

VS

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