



WEB COPY



W.P.No.14814 of 2023 etc

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.06.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.14814, 14817 & 14821 of 2023

and

W.M.P.Nos. 14371, 14373, 14377,14378, 14385 & 14386 of 2023

M/s.Aqua Excel

Rep. By its Managing Partner – K.Shanmugam,

S.F.No.339/1-B, Mopperipalayam Village,

Sulur Taluk,

Coimbatore – 641 659.

.. Petitioner

VS

The Assistant Commissioner (ST)(FAC),

Karumathampatti Assessment Circle

Tirupur – II.

.. Respondent

Petitions filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records on the files of the respondent in its impugned proceedings made in TNVAT: 33932469103/2015-16, 2016-17, 2017-18 dated 30.01.2023 quash the same.

For Petitioner : Mr.S.Rajasekar
(in all writ petitions)

For Respondents : Mr.E.Ranganayki
Additional Government Pleader
(in all writ petitions)



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COMMON ORDER

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The short prayer of the petitioner is that it be permitted to approach the appellate authority by way of statutory appeal.

2. The necessity for approaching this Court arises from the fact that filing of appeals is delayed beyond condonable period, i.e., by 26 days as on date of institution of the writ petitions being 09.05.2023.

3. Mrs.E.Ranganayaki, learned Additional Government Pleader, who accepts notice for the respondents, does not express any serious objection to the request in light of the explanations set out at paragraph 11 of the writ affidavit, reading thus:-

"[11] I submit that the petitioner has engaged a local consultant to file an appeal before the Appellate Authority as against the order passed by the Respondent dated 30.01.2023. Though the local consultant who prepared the appeal papers could not file the same within the stipulated time thereby the petitioner has lost a chance of filing an appeal."

4. Thus, while dismissing these writ petitions, and the challenge to the impugned orders passed under the Tamil Nadu Value Added Tax, 2006, liberty is granted to the petitioner to approach the appellate authority within a period of two weeks from today. Appeals, if filed within the period as aforesaid, shall be entertained by the receiving Registry without reference to limitation but ensuring compliance with all other statutory pre-conditions,



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including, pre-deposit.

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5. Writ petitions stand dismissed with liberty. No costs.

Connected miscellaneous petitions are closed.

01.06.2023

Index:Yes/No

Neutral Citation:Yes/No

ssm

To

The Assistant Commissioner (ST)(FAC),
Karumathampatti Assessment Circle
Tirupur – II.



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DR. ANITA SUMANTH,J.

ssm

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