



WEB COPY



W.P.No.18906 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 27.06.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.18906 of 2023
and WMP No.18140 of 2023

S.A.Umayaal Devi

... Petitioner

Vs

1.Commissioner of Commercial Taxes

Ezhilagam, Chepauk,
Chennai-600 005.

2.Deputy Commissioner (State)

Inspection – I,
Intelligence – I,
Chennai – 600006.

3.Assistant Commissioner (Circle)

Royapuram, Zone-II,
Chennai North, Tamil Nadu.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records pertaining to the cancellation order vide reference No.ZA330221025608Z dated 05.02.2021 passed by the 3rd Respondent and quash the same and consequently allow the petitioner to file pay the remaining dues and file all



W.P.No.18906 of 2023

pending return and consequently direct the respondents to unfreeze petitioner's abovementioned bank accounts.

For Petitioner : No Appearance

For Respondents : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

Mr.C.Harsha Raj, learned Additional Government Pleader accepts notice for the respondent and is armed with necessary instructions to enable a final disposal of this Writ Petition, even at the stage of admission.

2. Petitioner is called absent. In any event, the impugned order is dated 05.02.2021 and hence this Writ Petition instituted on 20.06.2023 is far beyond the statutory period provided for revision/appeal. Hence, this Writ Petition stands dismissed. However, the petitioner is at liberty to approach the competent authority in the Commercial Taxes Department to seek benefit of the presently on-going amnesty scheme for restoration of registration. Such application, if and when filed, shall be considered by the competent authority in accordance with law. No costs.

27.06.2023

Index : Yes / No
Speaking Order
Neutral Citation : Yes
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To

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Chennai-600 005.

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Dr.ANITA SUMANTH,J.

SI

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