



WEB COPY



W.P.No.15547 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **21.06.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.15547 of 2024 and
W.M.P.No.16920 of 2024

M/s.A.R. Metallurgicals Pvt. Limited,
Represented by its Managing Director
Parveez Rahimkhan,
61, St. K.M.Bangalore Krishnagiri Road,
Nalaganakothapallo Village,
Shoolagiri, Hosur Taluk.

.. Petitioner

-VS-

Assistant Commissioner (ST),
Hosur North – 2.

... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records of the Respondent's order dated 28.12.2023 passed in CST 448034/96-97 and quash the same.

For Petitioner : Mr.J.Adithya Reddy

For Respondent : Mr.C.Harsha Raj, AGP (T)

ORDER

An assessment order dated 28.12.2023 was issued against the



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petitioner. The said order was carried in appeal by the petitioner before the appellate authority. The appeal was presented with the delay of 19 days. *Inter alia*, on account of such delay, the appeal was rejected. In those circumstances, by this writ petition, the order in original is challenged.

2. Learned counsel for the petitioner submits that the appeal could not be presented in time on account of the ill-health of the managing director of the petitioner. He also submits that 25% pre-deposit was made.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent. By referring to the order of rejection, learned Additional Government Pleader points out that there were other defects in the appeal.

4. On examining the order of the appellate authority, it is evident that the period of delay is only 19 days. The petitioner has placed on record a medical certificate issued by the Lakeside Medical Centre and Hospital. By taking into consideration the said facts and circumstances, it is just and



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appropriate that the appeal be received and disposed of on merits subject to the appeal being otherwise in order.

5. For reasons set out above, W.P.No.15547 of 2024 is disposed of without any order as to costs by directing the appellate authority to receive and dispose of the appeal on merits, without going into the question of limitation, provided the petitioner satisfies all other requirements including pre-deposit requirements in such regard. Consequently, connected miscellaneous petition is closed.

21.06.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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SENTHILKUMAR RAMAMOORTHY,J

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Assistant Commissioner (ST),
Hosur North – 2.

Writ Petition No.15547 of 2024 and
W.M.P.No.16920 of 2024

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