



WEB COPY



W.P.No.25406 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.09.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.25406 of 2024
& W.M.P.Nos.27777 to 27779 of 2024

M/s.Auto Mark Private Limited,
Rep by its Director,
Mr.T.Riyaz,
85-90, MurugesaNaiicker Complex,
Greens Road, Thousand Lights,
Chennai, Tamil Nadu 600 006.

... Petitioner

Vs.

- 1.The Commissioner,
Office of Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai 600 005.
- 2.The Deputy Commissioner of Appeals,
CT-ANNEX Building, No.1, Greens Road,
Thousand Lights, Chennai 600006.
- 3.Assistant Commissioner (ST)(FAC),
Nungambakkam Assessment Circle,
Central III, Chennai Central,
No.88, Mayor Ramanathan Salai,
2nd Floor, M.S.Nagar, Mukta Gardens,
Chetpet, Chennai 600 031.

... Respondents



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Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records culminating in impugned order Ref.No.ZD3310231855897 dated 28.10.2023 passed by the 3rd respondent and quash the same.

For Petitioner : Mr.V.Haribabu
For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 06.08.2024 passed by the 1st respondent.

2. Mr.G.Nanmaran, learned Special Government Pleader, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that all notices/communications were sent by the respondent to the earlier consultant of the petitioner. Since the petitioner was not aware of the said



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notices, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner and the same was also sent to the email id of the earlier consultant, due to which, an appeal was preferred by the petitioner, against the said impugned order with a delay of 73 days. However, the said appeal was not at all considered by the respondents till date.

4. Further, he would submit that the respondents have no jurisdiction to entertain the condone delay application and hence, he requests this Court to condone the delay in filing the appeal and grant one last opportunity to present their case before the concerned Appellate Authority.

5. In reply, the learned Government Advocate appearing for the respondents would submit that though all the notices were duly sent by the respondent, the petitioner has only failed to avail the opportunity and hence, the impugned order came to be passed by the respondent. However, he requests this Court to pass appropriate orders by condoning



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the delay and directing the respondents to take the appeal on record.

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5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and also perused the materials available on record.

6. In the present case, it appears that the petitioner was unaware of the impugned order, due to which, there was a delay in filing the appeal and the reason provided for non-filing of appeal within the prescribed time appears to be genuine. Therefore, being satisfied with the reasons assigned by the petitioner and also considering the submission made by the petitioner, this Court is inclined to condone the delay. Accordingly, this Court passes the following order:-

(i) The delay of 73 days in filing the appeal before the 2nd respondent is hereby condoned.

(ii) The 2nd respondent is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing an sufficient opportunity to the petitioner, as expeditiously as possible.



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7. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

02.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

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