IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.08.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE N.SENTHILKUMAR

W.A.No.2421 of 2025
and CMP.No.18591 of 2025

M/s.M.K.N.Coconut Industries
No.918, Kanjarapalayam, Paranjeervazhi Village
Paranjeervazhi Post, Kangeyam
Tirupur – 638 001
Represented by its Proprietor
Mr.Vinoth Soundhararajan .. Appellant

vs

The State Tax Officer (Intelligence)
Adjudication I Wing
Office of the Joint Commissioner of ST
Salem.
.. Respondent

Prayer : Appeal filed under Clause 15 of Letters Patent to set aside the impugned order passed by this Court dated 10.10.2023 in W.P.No.14334 of 2020, and consequently allow the original relief sought for in W.P.No.14334 of 2020.

For Appellant : Mr.N.Viswanathan

For Respondent : Ms.Amrita Dinakaran
Government Advocate

JUDGMENT

(Delivered by Dr. ANITA SUMANTH.,J)

An endorsement is made by the learned counsel on record for the appellant withdrawing this Writ Appeal.

2. We accede to the request for withdrawal and, as pleaded, grant liberty to the appellant to file an appeal challenging order dated 15.10.2019 before the first appellate authority along with pre-deposit and compliance with all other conditions as required under law.

3. As far as the aspect of limitation is concerned, the order of assessment is dated 15.10.2019, received on the same day. The limitation for filing of appeal is 90 days, condonable by 30 days on sufficient justification for condonation. This period expired on 15.02.2020.

4. The period between 15.03.2020 and 28.02.2022 has been taken note of by the Supreme Court *In re: Cognizance for Extension of Limitation* (suo motu Writ Petition (c) No.3 of 2020 dated 10.01.2022) and excluded in the computation of limitation in view of the Covid pandemic

5. Though the date when the limitation expired in the present case is prior to commencement of the period as indicated by the Supreme Court, is just a month shy of such commencement. That apart, the

appellant has, at paragraph 7 of the Writ affidavit referred to severe health and connected issues which stood in the way of taking remedial measures in time.

6. Learned counsel for the State does not seriously object to the statutory appeal being filed.

7. We find the aforesaid reasons compelling as far as the question of limitation is concerned. Hence, appeal, if filed by the appellant within a period of two (2) weeks from date of receipt of a copy of this order, shall be entertained by the Registry of the first Appellate Authority, without reference to limitation, but ensuring compliance with all other statutory conditions, including pre-deposit.

8. This Writ Appeal and the connected Miscellaneous Petition are dismissed as withdrawn granting liberty as above. No costs.

[A.S.M., J] [N.S., J]
06.08.2025

Index:Yes/No
Speaking order
Neutral Citation:Yes
sl

DR. ANITA SUMANTH, J.

and
N.SENTHILKUMAR, J.

sl

To

The State Tax Officer (Intelligence)
Adjudication I Wing
Office of the Joint Commissioner of ST
Salem.

W.A.No.2421 of 2025
and CMP.No.18591 of 2025

06.08.2025