BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.05.2025

CORAM:

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)No.14337 of 2025
and
W.M.P(MD)Nos.10535 and 10536 of 2025

M/s.Priya Poly Bags,
Represented by its Partner R.Sundaram,
GSTIN 33AAGFP2073E1ZL,
280/3, Teachers Colony,
S.Vellalapatti, Karur-639 004. ... Petitioner

vs.

1.The Assistant Commissioner (ST),
Karur -1, Assessment Circle,
C.T.Buildings, Karur.

2.The Appellate Deputy Commissioner (CT),
Commercial Taxes Buildings,
Erode. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the 2nd respondent in Form APL-02 in ARN AD330325100616J, dated 04/04/2025, rejecting the petitioner's appeal and to quash the same as cryptic, non-speaking, illegal , arbitrary, wholly without jurisdiction and to direct the 2nd respondent to pass order on the appeal filed by the petitioner for the assessment year 2017-2018 on merits after affording opportunity of personal hearing.

For Petitioner : Mr.N.Sudalai Muthu

For Respondents : Mr.A.Baskaran
Additional Government Pleader

ORDER

The present Writ Petition has been filed for the issuance of a Writ of Certiorarified Mandaumus, challenging the rejection of the appeal on the ground of limitation.

2.The contention of the petitioner is that the assessment order was passed on 28-12-2023 and the petitioner has filed the rectification petition in time. The petitioner was granted three months time for filing the rectification petition and the petitioner has filed the same on 07-03-2024, which is within three months time. The respondents ought to pass the order in the rectification petition within six months from the date of filing of the rectification petition. Here, the respondents have passed the order in the rectification petition after six months, ie., on 14-02-2025. Thereafter, the petitioner has preferred an appeal against the assessment order. The appellate authority has taken the date of assessment order, ie., 28-12-2023 and has calculated the limitation.

3.However, the appellate authority ought to have taken the date of passing of the rectification order for which the petitioner is relying on judgment rendered by the learned single judge in W.P.(MD)Nos.27787 and 27788 of 2024 reported in ***169 taxmann.com 701 Madras,*** wherein it has been stated as under:

> "6. In the present case, the original order of assessment was made on 07.08.2024 and the order in rectification Avas made on 12.11.2024. Therefore, the period of limitation for challenging the order of assessment dated 07.08.2024 shall start ticking from the date of rejection of the rectification application ie., from 12.11.2024. It is made clear that when the appeal is filed by the assessee as against the original order of assessment the period of limitation shall be calculated from the date on which the rectification had been dismissed."

4.By applying the above order, the appellate authority ought to have taken the date of filing the appeal from the date of rectification order, ie., 14.02.2025. In such circumstances, the appeal would be in time. Therefore, the order passed by the appellate authority is set aside. The appellate authority is directed to take the appeal on file and rehear it on merits and pass orders at the earliest.

5.With the above observations, this Writ Petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

22.05.2025

NCC : Yes / No
Index : Yes / No

Internet : Yes
Tmg
To

1.The Assistant Commissioner (ST),
Karur -1, Assessment Circle,
C.T.Buildings, Karur.

2.The Appellate Deputy Commissioner (CT),
Commercial Taxes Buildings,
Erode.

S.SRIMATHY, J.

Tmg

ORDER MADE IN
W.P(MD)No.14337 of 2025

DATED : 22.05.2025