IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.8.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.27657 of 2016

Vakkal Implex Pvt. Ltd., rep.
by its Managing Director
17/9 Bangalore High Road,
Chettipedu Via,
Thandalam,
Kancheepuram District. ...Petitioner

Vs

The Assistant Commissioner,
Commercial Taxes, Sriperumbudur
Assessment Circle, Varadharajapuram.
Pin : 602105. Kancheepuram District. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records from the file of the respondent relating to the demand notice dated 10.6.2016 issued under the provisions of the Tamil Nadu Value Added Tax Act, 2006 in TIN No. 33871665394 and quash the same.

For Petitioner : Mr.A.S.Narasimhan
For Respondent : Mrs.Vasudha Thiagarajan, AGP

ORDER

Mrs.Vasudha Thiagarajan, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner challenges a notice dated 10.6.2016, which is a notice of demand calling upon the petitioner to pay sales tax and penalty for five assessment years namely 2007-08, 2008-09, 2011-12, 2012-13 and 2014-15.

3. Admittedly, the petitioner has not challenged the orders of assessment. Therefore, the challenge to the impugned proceedings is not maintainable, as the impugned proceedings is only a notice of demand consequent upon the assessments, which have been made for five years by an order dated 31.8.2015.

4. Learned counsel for the petitioner submits that though the assessment orders were dated 31.8.2015, the petitioner received the same only on 15.3.2016.

5. Considering the fact that the petitioner should not be denied a reasonable opportunity to test the correctness of the assessment orders, this Court is inclined to grant some time for the petitioner to file appeals before the Appellate Authority as against the assessment orders dated 31.8.2015.

6. Since it is stated by the petitioner that the assessment orders dated 31.8.2015 were served on the petitioner on 15.3.2016, the writ petition is disposed of with a direction to the petitioner to prefer appeals before the Appellate Authority challenging the assessment orders dated 31.8.2015 for the years 2007-08, 2008-09, 2011-12, 2012-13 and 2014-15, within 15 days from the date of receipt of a copy of this order. If such appeals are filed, the Appellate Authority shall entertain the same without reference to the question of limitation and it is open to the petitioner to move proper interim applications for appropriate interim orders before the Appellate Authority along with the main appeals. Till the appeals are filed, the respondent is directed to keep the impugned demand in abeyance. No costs.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

The Assistant Commissioner, Commercial Taxes, Sriperumbudur Assessment Circle, Varadharajapuram. Pin : 602105. Kancheepuram District.

+1 cc to Mr.A.S.Narasimhan, advocate,sr.45297

+1 cc to Spl.Govt.Pleader,sr.45424.

mg(co)
krd 11/8