In the High Court of Judicature at Madras

Dated : 24.11.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.41334 of 2016 & WMP.Nos.35279 & 35280 of 2016

M/s.Babu steels, rep. by
its Partner V.Babu ...Petitioner

Vs

The Commercial Tax Officer (FAC),
Gudiyatham (West), Gudiyatham,
Vellore 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 on the file of the respondent in its impugned proceedings in TIN No.33664342176/2010-11 dated 5.7.2012 and quash the same.

For Petitioner : Mrs.R.Hemalatha
For Respondent : Mr.S.Kanmani Annamalai, AGP

ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepts notice for the respondent. Heard both.

2. The petitioner is a registered dealer in steel and cement on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006. In this writ petition, the petitioner has challenged an order of assessment under the provisions of the said Act for the year 2010-11.

T.S.SIVAGNANAM,J

RS

3. The order of assessment is dated 5.7.2012. In the affidavit filed in support of the writ petition, there is no explanation whatsoever as to why the petitioner did not invoke the remedies available under the said Act within the time stipulated. Therefore, this Court is not inclined to entertain the writ petition.

4. Accordingly, the writ petition is dismissed. No costs. Consequently, the above WMPs are also dismissed.

5. However, this will not stand in the way of the petitioner for working out their remedies in accordance with the provisions of the said Act.

24.11.2016

Internet : Yes

To
The Commercial Tax Officer (FAC), Gudiyatham (West), Gudiyatham,
Vellore District.

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