

In the High Court of Judicature at Madras

Dated: 23.12.2016

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.44095 of 2016
and WMP No.37905 of 2016

DMC Automotive Private Ltd.,
rep. by its Authorised Signatory
A.Shreenivason
No.5, Othappai Village,
Uthokottai Taluk,
Tiruvallur-602 023. Petitioner

Vs.

The Assistant Commissioner (CT),
Tiruvallur Assessment Circle,
No.174, JN Road,
Thiruvallur-602 001. Respondent

PETITION under Article 226 of The Constitution of India
praying for the issuance of Writ of Certiorarified Mandamus to
call for the impugned proceedings of the respondent passed in
TIN/33431722381/2015-16 dated 28.10.2016 and to quash the same
and further direct the respondent to redo the assessment on the
above in accordance with law.

For Petitioner : Mr.N.Murali
For Respondent : Mr.S.Kanmani Annamalai, AGP

सत्यमेव जयते
O R D E R

1.On the previous date i.e., on 22.12.2016, I had recorded
the following:-

"1.Issue notice. Mr.S.Kanmani Annamalai
accepts notice on behalf of the respondent.

2.The limited point, at this stage, which the
petitioner has raised is that, the impugned order
has been passed on 28.10.2016 before expiry of the
time prescribed under Section 63A of the Tamil Nadu
Value Added Tax Act, 2006 read with Rule 16A of the
Tamil Nadu Value Added Tax Rules, 2007.

3.It is the contention of the learned counsel

for the petitioner that the respondent had to give time to the petitioner, till 31.12.2016, which was the date, when nine (9) months from the date of the end of the financial year would have expired, for submission of Audit report, under Form WW.

4.Mr.Kanmani Annamalai says that he will revert with the instructions tomorrow.

5.At request, renotify on 23.12.2016."

2. Mr.S.Kanmani Annamalai, has returned with the instructions. Learned counsel says that the contention of the petitioner is right. It is stated that the impugned order was passed without waiting for expiry of time, available to the petitioner to file Form WW.

2.1. Mr.S.Kanmani Annamalai, concedes that petitioner had time to file Form WW till 31.12.2016.

3. Given this circumstance, the impugned order is set aside, with liberty to the respondent to re-initiate the proceedings, if necessary, albeit, in accordance with law.

4.The writ petition is, accordingly, disposed of in terms of aforesaid direction. Consequently, connected Miscellaneous Petition is closed. There shall, however, be no orders as to costs.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

dp

To

The Assistant Commissioner (CT),
Tiruvallur Assessment Circle,
No.174, JN Road,
Thiruvallur-602 001.

+1cc to M/s.N.Murali, Advocate Sr.76354

+1cc to The Government Pleader sr.76446

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cp(co)
ss(19/01/2017)