BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.01.2017

CORAM :

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P(MD)Nos.238 and 239 of 2017
and
W.M.P(MD)Nos.193 to 195 of 2017

M/s.SJ Computers,
Represented by its Proprietor S.Siva
No.56, 120-F, Palayamcottai Road,
Tiruchendur,
Tuticorin District. ... Petitioner in both WPs

vs.

The Deputy Commercial Tax Officer,
Tiruchendur Assessment Circle,
Tiruchendur. ... Respondent in both WPs

Prayer in W.P.(MD).No.238 of 2017: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, calling for the records in TIN 33475902768/2013-14 dated 11.4.2016 and quash the same as illegal and arbitrary and against the provisions of the TNVAT Act 2006 and direct the respondent to pass assessment order afresh after affording an opportunity of being heard to the petitioner as contemplated under section 22(4) of the Tamil Nadu Value Added Tax Act.

Prayer in W.P.(MD).No.239 of 2017: Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus calling for the records in TIN 33475902768/2014-15 dated 11.4.2016 and quash the same as illegal and arbitrary and against the provisions of the TNVAT Act 2006 and direct the respondent to pass assessment order afresh after affording an opportunity of being heard to the petitioner as contemplated under section 22(4) of the Tamil Nadu Value Added Tax Act.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Karthikeyan
Additional Government Pleader

COMMON ORDER

The prayer in these writ petitions is for issuance of a Writ of Certiorarified Mandamus, calling for the records in TIN 33475902768/2013-14 and 2014-15, dated 11.4.2016, quash the same and consequently direct the respondent to pass assessment order afresh after affording an opportunity of being heard to the petitioner, as contemplated under section 22(4) of the Tamil Nadu Value Added Tax Act.

2.The petitioner is out of time to prefer appeals. However, they have filed affidavits dated 17.01.2017, undertaking to deposit 25% of the tax in both the cases as a condition precedent for agitating the matter before the statutory first appellate authority under the TN VAT Act 2006.

3.The affidavits filed by the petitioner dated 17.01.2017 are placed on record and the petitioner is directed to deposit 25% of the tax in both the cases within two weeks from the date of receipt of a copy of this order and file appeals before the appellate authority. If appeals are filed within two weeks, the appellate authority may entertain the appeals and pass orders in accordance with law.

4.However, it is made clear that this Court has not expressed any opinion with regard to the extension of time whether can be granted or not when there is a statutory bar for filing appeal beyond 60 days.

With the above direction, these writ petitions are disposed of. No costs. Consequently, W.M.P(MD)Nos.193 to 195 of 2017 are closed.

Sd/-
Assistant Registrar(Writs)

/True copy/

Sub Assistant Registrar

To
The Deputy Commercial Tax Officer,
Tiruchendur Assessment Circle,
Tiruchendur.

nbi
sm:RSK:06/02/2017:2P/2C

W.P(MD)Nos.238 and 239 of 2017
19.01.2017