

In the High Court of Judicature at Madras

Dated : 03.8.2018

Coram :

The Honourable Mr. Justice T.S.SIVAGNANAM

Writ Petition Nos.20038 & 20039 of 2018 &
WMP.Nos.23499 to 23502 of 2018

M/s.Bagavathy Traders, rep.by
its Proprietor S.Vijayabaskar

...Petitioner in both petitions

Vs

The Commercial Tax Officer,
Thirukoilur, Villupuram District.

...Respondent in both petitions

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records on the file of the respondent in his impugned proceedings respectively made in TIN No. 33724763026/2013-14 dated 29.5.2015 and TIN No.33724763026/2014-15 dated 11.9.2015 and quash the same as illegal and contrary to the scheme of the Act

For Petitioner : Mr.J.Prasanna Kumar
For Respondent : Mr.M.Hariharan, AGP

COMMON ORDER

Mr.M.Hariharan, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner has filed these writ petitions challenging the assessment orders passed by the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the years 2013-14 and 2014-15.

3. Though the petitioner seeks to quash the impugned assessment orders, the learned counsel submits that the petitioner may be permitted to file appeals before the Appellate Authority to establish the bona fides of the petitioner. He further submits that the petitioner already paid 25% of the admitted tax for both the assessment years.

4. Considering these facts, this Court is of the view that the petitioner can be granted an opportunity to file appeals before the Appellate Deputy Commissioner (CT), Cuddalore.

5. Accordingly, the writ petitions are disposed of granting 15 days time to the petitioner from the date of receipt of a copy of this order to file appeals before the Appellate Authority. If such appeals are filed within the time stipulated by this Court in this common order, the Appellate Authority shall not reject the appeals on the ground of limitation, but consider and dispose of the appeals on merits and in accordance with law. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

RS

To
The Commercial Tax Officer,
Thirukoilur, Villupuram District.

+2cc to Mr.J.PRASANNAKUMAR, Advocate, S.R.No. 53399
+1cc to the Government Pleader, S.R.No. 53642

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RK (CO)
TR(21/08/2018)

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