

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 05.07.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.14772 of 2018

and

W.M.P.Nos.17466 and 17467 of 2018

M/s.KPM Agency,
Rep. by its Proprietrix - M.Selvi,
No.6A, Pandurangan Nagar,
Koothapakkam,
Cuddalore,
Cuddalore District.

.. Petitioner

Versus

The Deputy State Tax Officer,
Cuddalore (Taluk) Circle,
Cuddalore,
Cuddalore District.

.. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, to call for the records on the file of the respondent in his impugned proceedings made in TIN:33694404094/2013-14 dated 26.03.2018 quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : M/S.R.Hemalatha

For Respondent : Ms.G.Dhana Madhri
Government Advocate

ORDER

Heard Mrs.R.Hemalatha, learned Counsel appearing for the petitioner and Ms.G.DhanaMadhri, learned Government Advocate appearing for the respondent.

2.Though the petitioner has filed this writ petition challenging the assessment order under the provisions of the Tamil Nadu Value Added Tax Act, 2006, dated 26.03.2018, for the assessment year 2013-2014, the learned Counsel appearing for the petitioner, on instructions, from his client, would submit that the petitioner may be permitted to file an appeal as against the impugned order before the appellate authority, as the petitioner has already paid the entire tax. The respondent has not resisted such a prayer.

3. In the light of the above, the writ petition is disposed of by directing the petitioner to file an appeal before the appellate authority against the impugned assessment order within a period of 15 days from the date of receipt of a copy of this order. If the appeal is filed within the said time period, the appellate authority shall not reject the prayer on the ground of limitation, but to proceed and consider the same in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

msrm/sra

To
The Deputy State Tax Officer,
Cuddalore (Taluk) Circle,
Cuddalore,
Cuddalore District.

+1cc to Mrs.R.Hemalatha, Advocate SR.No.43740
+1cc to Special Government Pleader sr.No.44165

MR(CO)
sm:19.7.2018

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सत्यमेव जयते

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