IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.7.2018

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WRIT PETITION NO.16964 OF 2018 & WMP.NO.20203 OF 2018

Tvl.Venniamman Timbers,
rep. By its Proprietor ...Petitioner

Vs

The Commercial Tax Officer
(Main), Kallakurichi. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in order dated 05.9.2017 in TIN 33434783604/2015-16 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mrs.G.Dhana Madhri, GA

ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is aggrieved by a best judgment assessment made by the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the year 2015-16.

3. The assessment was as a result of verification of Annexure I and Annexure II of the buyer and the seller with reference to the Commercial Taxes Department website. Admittedly, the petitioner did not submit their objections to the revision notice dated 29.11.2016.

4. The petitioner would state certain personal reasons for not being able to do so. However, it is stated that the petitioner paid 25% of the disputed tax on 24.1.2018. A specific averment has been made in paragraph 3 of the grounds.

5. Considering the said fact, this Court is inclined to grant liberty to the petitioner to file an appeal.

6. Accordingly, the writ petition is disposed of by granting 15 days' time to the petitioner to go before the Appellate Deputy Commissioner (CT), Cuddalore-1. If the appeal is filed within the time stipulated, the Appellate Authority is directed to entertain the appeal without rejecting the same on the ground of limitation. Since this Court granted liberty to the petitioner to prefer an appeal within a time frame, till then, the respondents shall not initiate any coercive action against the petitioner. As the Appellate Authority is not a party to this writ petition, Registry is directed to communicate a copy of this order to the Appellate Deputy Commissioner (CT), Cuddalore-1.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

RS

To

1.The Commercial Tax Officer (Main), Kallakurichi.
2.The Appellate Deputy Commissioner (CT), Cuddalore-1.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.44430

WP.No.16964 of 2018&
WMP.No.20203 of 2018

BR(CO)
CS/20/07/18