

In the High Court of Judicature at Madras

Dated : 20.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.18554 & 18555 of 2018 &
WMP.Nos.21889 to 21892 of 2018

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

...Petitioner/in both WPs

Vs

The Commercial Tax Officer,
Thirukoilur, Villupuram District.

...Respondent in both WPs

Common Prayer: 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 made in TIN No.33724763026/ 2015-16 and TIN No.33724763026/2016-17, both dated 15.2.2018 and quash the same as illegal and contrary to the scheme of the Act

For Petitioner : Mr.J.Prasanna Kumar

For Respondent : Mrs.G.Dhana Madhri, GA

COMMON ORDER

Mrs.G.Dhana Madhri, 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 2015-16 and 2016-17.

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 (ST), 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 VIII)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer, Thirukoilur, Villupuram District.

+2cc to Mr.J.Prasanna Kumar, Advocate, S.R.No.48591

+1cc to the Spl Government Pleader, S.R.No.49081

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SSV(CO)
GSP(09/08/2018)

सत्यमेव जयते

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