IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :08.01.2018
CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.34421 of 2013
and MP.No.1 of 2013

M/s.Deepam Steels,
represented by its Managing Partner,
No.17, New Shopping Complex,
Bharathi Nagar, Sipcot, Ranipet,
Vellore Disrict. ...Petitioner

Vs.

Commercial Tax Officer,
Ranipet (SIPCOT) Assessment Circle,
Ranipet, Vellore District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent and quash the revision proceedings in TNGST 4360951/2005-06 dated 03.06.2013 as illegal and direct the respondent to drop all the further proceedings as barred by limitation under Section 16(1) of TNGST Act.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Ms.Dhana Madhri
Government Advocate

O R D E R

Heard Mr.C.Baktha Siromoni, learned counsel for the petitioner and M/s.Dhana Madhiri, learned Government Advocate for the respondent.

2.The petitioner has challenged the order of assessment dated 03.06.2013 for the assessment year 2005-2006 under the provision of the Tamil Nadu General Sales Act, 1959 (hereinafter referred to as "TNGST Act") which is the revision of assessment. The impugned order has been challenged in this writ petition on the ground that it is barred by limitation. Though the petitioner did not raised such a contention in their objection dated 27.03.2013 to the notice issued by the respondent dated 27.03.2013, this point is permitted to being canvassed before

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this Court as it is a legal issue. Section 16 of the TNGST Act deals with assessment of escaped turnover as the said provision stood during the relevant time i.e. 2005-2006. A revision of assessment may be made subject to the provisions of sub-Section (2) of Section 16 of the TNGST Act, any time within a period of five years from the date of order of the final assessment by the Assessing Authority. In the instant case, the final assessment order was made on 10.08.2007 and a copy of the same has been filed in the typed set of papers. Therefore, the revision of assessment could have been made if proceedings had been initiated prior to 09.08.2012. In the instant case, even the first of revision notice was issued on 27.03.2013. Thus, the impugned revision of assessment exercising power under Section 16(1) of the TNGST Act is barred by limitation Accordingly, the writ petition is allowed and the impugned order is quashed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

dna/cse

To

The Commercial Tax Officer,
Ranipet (SIPCOT) Assessment Circle,
Ranipet, Vellore District.

+1cc to Mr.C.Baktha Siromani, Advocate, S.R.No.

+1cc to the Spl. Government Pleader, S.R.No.1682

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RK(CO)
RRK(05/02/2018)

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