IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 26.11.2018
CORAM:
THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU
W.P.No.30304 of 2018
and
WP.Nos.35357 & 35364 of 2018

Tvl.Sethumeena Steels
Represented by its Proprietor
Thiru.R.M.Annamalai
No.62, A/1, Madras Main road,
Villupuram. ..Petitioner

Vs

1. The Assistant Commissioner (CT)
   Villupuram-I Assessment Circle
   Villupuram.

2. The Appellate Deputy Commissioner (CT)
   Cuddalore,
   Cuddalore District. ..Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in respect of the proceedings TIN No.33204682123/2012-2013 dated 30.12.2016 of the first respondent under the Tamil Nadu Value Added Tax Act, 2006 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondents: Mrs.G.Dhana Madhri
Government Advocate

O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate takes notice for the respondents. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the proceedings dated 30.12.2016 passed in respect of the assessment year 2012-2013.

3. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents.

4. The petitioner is an Assessee under the first respondent. In respect of the subject matter assessment year viz., 2012-2013, the order of assessment was passed as early as

in the year 2016 as stated supra. The petitioner did not question the said assessment order immediately. On the other hand, an appeal was filed after a period of nearly two years and thus, the Appellate Authority has rejected the appeal, as time barred.

5. The only ground on which this writ petition is filed before this Court is that the issue involved in the impugned assessment order is mis-match and that the said issue was already considered and decided by this Court in a batch of cases in WP.No.105 of 2016 etc., dated 01.03.2017, reported in JKM Graphics Solutions Vs. CTO, ([2017] 1999 VST 343), thereby giving certain guidelines/directions to the Assessing Officer to re-do the assessment while dealing with mis-match issue. Therefore, it is contended by the learned counsel for the petitioner that the assessment order should be set aside by giving a direction to the Assessing Officer to re-do the assessment by following the guidelines/directions issued in the above said common order passed by this Court.

6. I do not think that the petitioner is entitled to seek such indulgence from this Court, merely because, the issue involved in the assessment order is mis-match issue, since the impugned assessment order was passed nearly 2 years ago, very much earlier to JKM Graphics decision and that the petitioner did not challenge the same in a manner known to law, if at all they are aggrieved against the same. On the other hand, they have chosen to file the appeal after a period of nearly 2 years and thus, the Appellate Authority has rightly rejected the appeal as time barred. Thus, the petitioner is not entitled to seek any indulgence from this Court on the sole ground of delay and latches. Therefore, I find no merits to entertain this writ petition. Accordingly, this writ petition is dismissed. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

mk

To

1. The Assistant Commissioner (CT)
Villupuram-I Assessment Circle
Villupuram.

2. The Appellate Deputy Commissioner (CT)
Cuddalore, Cuddalore District.

+1cc to Mr.S.P.Asokan, Advocate, S.R.No. 8459
+1cc to the Special Government Pleader, S.R.No. 80881

W.P.No.30304 of 2018

RK(CO)
GN(14/12/2018)