IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.11.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

WP Nos.30100 & 30102 of 2018
and
WMP.Nos.35111, 35113 of 2018, 35117 & 35118 of 2018

S.Rajendran ... Petitioner
(in both WPs)

vs.

The Assistant Commissioner [CT],
Villupuram - 1,
Villupuram,
Villupuram District. ...Respondent
(in both WPs)

Writ petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records on the file of the respondent in its impugned proceedings made in TIN No.33234681767/2008-09 and 2011-2012 dated 14.10.2016 and quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mr.S.Rajasekar
(in both WPs)

For Respondent : Mr.V.Haribabu,
Additional Government Pleader
(in both WPs)

C O M M O N O R D E R

Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondent. By consent of the parties, these writ petitions are taken up for final disposal at the admission stage itself.

2. These writ petitions are filed challenging the orders of assessment dated 14.10.2016 passed in respect of assessment years 2008-2009 and 2011-2012.

3. Heard Mr.S.Rajasekar, learned counsel for the petitioner and Mr.V.Haribabu, learned Additional Government Pleader

appearing for the respondent.

4. Though these writ petitions are filed by raising very many grounds touching upon the merits of the matter, this Court is not inclined to entertain these writ petitions on the sole reason that the petitioner has approached this Court after a period of two years from the date of the assessment orders, apart from the fact that the petitioner also had a statutory appellate remedy against the impugned orders which they failed to utilize. No doubt, the learned counsel for the petitioner sought to contend that the issue involved in this case is covered by the decision made in WP.No.105 of 2016 etc., dated 01.03.2017, reported in JKM Graphics Solutions Vs. CTO, ([2017] 1999 VST 343). When such decision was made as early as on 01.03.2017, atleast these writ petitions should have been filed immediately after such decision. However, the petitioner has not chosen to do so. There is no reason stated for filing these writ petitions belatedly. Therefore, this Court is not inclined to interfere with the impugned orders, only on the sole ground of delay and latches. However, this will not preclude the petitioner to approach the respondent by filing a petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, by raising all the points. Accordingly, these writ petitions are dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

gsi/mk

To

The Assistant Commissioner [CT],
Villupuram - 1,
Villupuram,Villupuram District.

+2cc to Mr.R.Hemalatha, Advocate, S.R.No. 78546, 78545
+1cc to the Special Government Pleader(Taxes), S.R.No. 78446

WP. Nos.30100 & 30102 of 2018

AD(CO)
GN(10/12/2018)