

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.09.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.23265 to 23267 of 2012
and

M.P. Nos.1, 1, 1 of 2012

M/s.Sri Sakthi Steels,
57, Vinayakar Koil Street,
Thalavaipettai, Bhavani.

...Petitioner in all WPs

Vs

- 1.The State of Tamil Nadu by its
Secretary to the Government,
Commercial Taxes and
Registration Department,
Secretariat, Chennai -9.
- 2.The Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai-5.
- 3.The Assistant Commissioner (CT) (FAC)
Bhavani Assessment Circle,
Bhavani.

... Respondents in all WPs

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorari to call for the records of the 3rd respondent in TIN No.33062942893/06-07, 07-08 & 08-09 dated 23.07.2012 and quash the same.

For Petitioner : Mr.S.Raveekumar in all Wps

For Respondents : Mr.Master Ganesh
Government Advocate (Taxes)
in all WPs

C O M M O N O R D E R

Heard Mr.S.Raveekumar, learned counsel for the petitioner and Mr.Master Ganesh, learned Government Advocate for the respondent.

2. The issue in question stands covered by a decision of the Supreme Court in the case of ALD Automotive Pvt. Ltd. Vs. Assistant Commissioner (CT) in Civil Appeal Nos.10412 to 10413 of 2018 dated 12.10.2018.

3. The Division Bench of this Court in the case of USA Agencies and others V. Commercial Tax Officer, Attur (Rural) Assessment Circle, Attur and others [2013] 66 VST 75 (Mad)] had also dismissed identical Writ Petitions upholding the provisions of Section 19(11) of the TNVAT Act, 2006. At paragraph No.89, the Bench has granted liberty to those assesseees who had challenged an order of assessment to prefer a statutory appeal within a specified time limit.

4. The petitioner in this case is also permitted to prefer a statutory appeal against the impugned order of assessment and such appeal, if filed within a period of four (4) weeks from date of receipt of a copy of this order along with pre-deposit, shall be entertained by the registry of the Appellate Authority without reference to limitation.

5. These Writ Petitions are dismissed granting the aforesaid liberty. Connected Miscellaneous Petitions are also dismissed. No costs.

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

rkp

To

1.Secretary to the Government,
The State of Tamil Nadu,
Commercial Taxes and
Registration Department,
Secretariat, Chennai -9.

2.The Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai-5.

3.The Assistant Commissioner (CT) (FAC)
Bhavani Assessment Circle,
Bhavani.

4.The Section Officer,
Writ Section, High Court, Madras.

+3cc to Mr.S.Raveekumar, Advocate Sr.79193

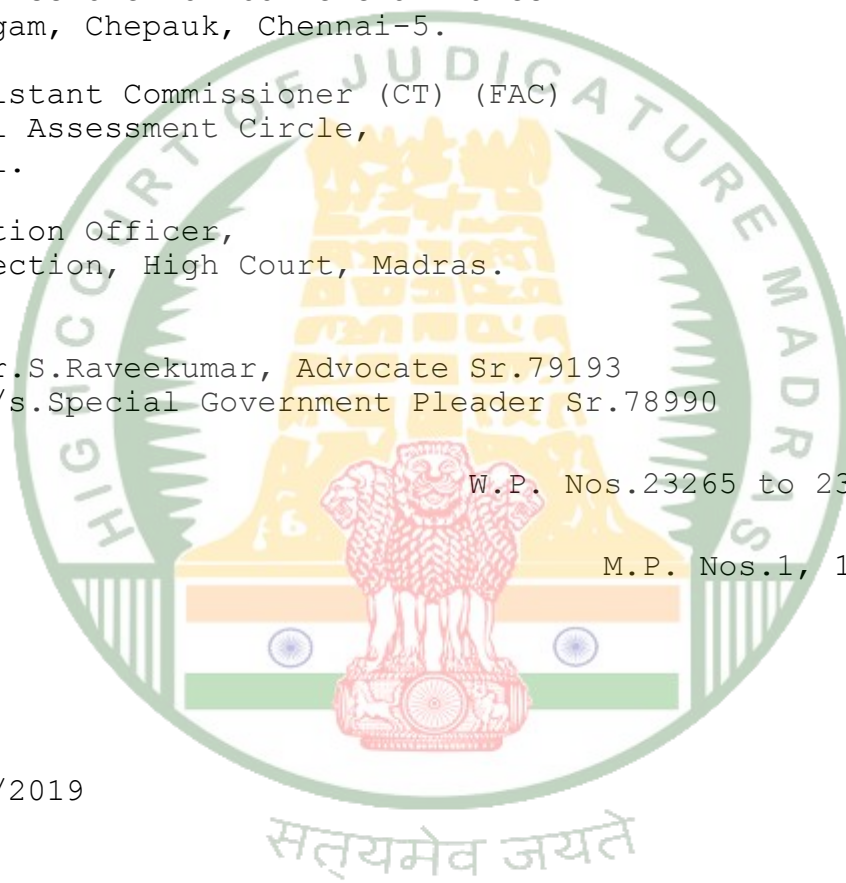
+1cc to M/s.Special Government Pleader Sr.78990

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BS (CO)

srg 08/11/2019



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