IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.09.2019

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.Nos.5877, 5884, 5889 & 5892 of 2019
and
W.M.P.Nos.6720, 6726, 6730, & 6733 of 2019

Tvl.I Blue Minerals Private Limited
represented by its Director,
V.Ganesh, No.9, Rayapandaram Street,
Tirupur - 641 602. ...Petitioner in all the W.Ps.

Vs.

The Assistant Commissioner (ST),
North Circle,
Tirupur. ...Respondent in all the W.Ps.

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records on the files of the respondent in TIN:33062308125/2008-09, TIN:33062308125/2009-10, TIN:33062308125/2010-11 and TIN:33062308125/2011-12 respectively dated 29.01.2019 and quash the same as being without jurisdiction, authority of law and beyond the prescribed period of limitation of five years.

For Petitioner : Mr.R.Senniappan

For Respondents : Mrs.G.Dhana Madhri,
Government Advocate (Tax)

C O M M O N O R D E R

These writ petitions are filed challenging the notice dated 29.01.2019 for revision of assessment in respect of the assessment years 2008-09 to 2011-12.

2. Heard both sides.

3. The case of the petitioner in short is as follows:

In respect of the subject matter assessment years, monthly returns in Form-I were submitted for payment of tax and accepted by the Assessing Authority and that deemed assessment had taken place under Section 22(2) of the Tamilnadu VAT, 2006. While so, if a revision of assessment is to take place, it should be done within a period of six years from the date of assessment. In this case, the impugned revision notice was issued on 29.01.2019, much after the period of limitation fixed under Section 27 of the said Act. Therefore, the very initiation of revision proceeding is barred by limitation.

4. Learned counsel for the petitioner reiterated the above contention and submitted that the revision proceedings are barred by limitation.

5. Learned Government Advocate is not disputing the above said fact and fairly submitted that the revision notice was issued after the period of limitation prescribed under Section 27 of the said Act.

6. Considering the above stated facts and circumstances, more particularly, the fact that the very revision notice was issued beyond the period of six years for all these assessment years, the Writ Petitions are allowed and the impugned notices are set aside. No costs. Consequently, connected miscellaneous petitions are closed.

vsi

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (ST),
North Circle,
Tirupur.

+1cc to Special Govt.Pleader (Taxes), Advocate, SR.No.82027
+1cc to Mr.R.Senniappan, Advocate, SR.No. 81525

W.P.Nos.5877, 5884, 5889
& 5892 of 2019

Kak(23/10/2019)