IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.07.2019

CORAM

THE HONOURABLE DR. JUSTICE VINEET KOTHARI
AND
THE HONOURABLE MR. JUSTICE C.V.KARTHIKEYAN

WA.No.2360/2019

Tvl.Sethumeena Steels
represented by its Proprietrix
Tmt.A.Sethukkarasi
No.62, A/1, Madras Main Road
Villupuram. .. Appellant / Petitioner

Vs

1. The Assistant Commissioner [CT]
   Villupuram-1 Assessment Circle
   Villupuram.

2. The Appellate Deputy Commissioner [CT]
   Cuddalore, Cuddalore District. .. Respondents / Respondents

Prayer: Writ Appeal filed under Clause 15 of the Letters Patent against the order dated 26.11.2018 in WP.No.30304/2018.

Prayer in WP.No.30304/2018: 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 Appellant : Mrs.Hemalatha for M/s.S.P.Asokan and Adithya Reddy

For RR1 & 2 : Mr.V.Hari Babu, Spl.GP [Tax]

JUDGMENT

[Judgment of the Court was delivered by DR.VINEET KOTHARI, J.]

The learned Single Judge, vide impugned order dated 26.11.2018 had dismissed the writ petition filed by the appellant/writ petitioner/assessee on the ground of delay and laches in filing the writ petition against the impugned

Assessment Order passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006.

2 The learned counsel for the appellant/writ petitioner fair submitted that the appellant/writ petitioner may be given a liberty to prefer an appeal against the impugned Assessment Order for AY 2012-2013 which was passed way back in the year 2016.

3 Though a considerable period after that had since passed, approximately about 3 years and that the appellant/writ petitioner had also approached the Appellate Authority by way of regular appeal, but we find that the Appellate Authority has dismissed the appeal as time barred vide order dated 10.09.2018 merely on the ground of delay of two years in filing the appeal before it.

4 In such circumstance of the case, we are inclined to give an indulgence to the appellant/writ petitioner now and we direct that if a fresh appeal is filed by the appellant/writ petitioner/assessee against the Assessment Order passed in 2011, within a period of thirty days from today, the Appellate Authority may entertain such appeal and decide the same on merits without raising any objection and subject to fulfillment of other usual conditions for maintainability of the appeal. The order of the Appellate Authority dated 10.09.2018 dismissing the earlier appeal as barred by limitation is set aside.

5 The writ appeal stands disposed of with the above observations and directions. No costs.

Sd/-
Assistant Registrar (CS-V)

//True Copy//

AP Sub Assistant Registrar

To

1. The Assistant Commissioner [CT]
   Villupuram-1 Assessment Circle, Villupuram.

2. The Appellate Deputy Commissioner [CT]
   Cuddalore, Cuddalore District.

+1 cc to M/s.Adithya Reddy, Advocate, S.R.No.64540
+1 cc to the Special Government Pleader(Taxes), S.R.No.65546

WA.No.2360/2019

MR(CO)
SSM(03/09/2019)