IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 06.12.2019
CORAM
THE HONOURABLE DR. JUSTICE ANITA SUMANTH
W.P.Nos.14451 to 14454 of 2018
& WMP.Nos.17064 to 17067 of 2018

Tvl.Roshan,
Represented by Partner
Thiru C.M.Abdul Mazeeth ...Petitioner

--Vs--

1.State of Tamil Nadu
Represented by it's Secretary to Government
Department of Commercial Taxes,
Fort St.George, Beach Road,
Chennai-600009

2.The Commissioner of Commercial Taxes,
2nd Floor, Elilagam, Chepauk
Chennai-600 005

3.The Joint Commissioner (C.T)
Enforcement Wing-1
C.T.Buildings, Greams Road
Chennai 600 005

4.The Commercial Tax Officer Enforcement Wing Group IV
C.T.Buildings, Greams Road
Chennai 600 005

5.The Commercial Tax Officer,
Nandanam Assessment Circle
Chennai 600 028 ...Respondents

Prayer: Writ Petitions 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, calling for the records relating to the proceedings of the TIN:33331582174/2008-09 to 2011-12 dated 30.04.2018 TIN:33331582174/2009-10 dated 30.04.2018, TIN:3331582174/2010-11 dated 30.04.18 TIN:33331582174/2011-12 dated 30.04.18 respectively received by the petitioner on 02.05.2018 and quash the same.

For Petitioner : Mr.M.Md.Ibrahim Ali
For Respondents: Mr.M.Hariharan
Additional Government Pleader

COMMON ORDER

The petitioner challenges an order of assessment dated 30.04.2018, passed in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

2. Mr.MD.Ibrahim Ali, learned counsel for the petitioner assails the order solely on the ground of the same being barred by limitation. However, the provisions of Section 27 of the Act permits a revision of assessment to be carried out within 6 years from date of original assessment, in these cases 30.06.2012, this is, on or before 30.06.2018. The present impugned order having been passed on 30.04.2018 is well within time and hence this ground is rejected. There is no other legal flaw or perversity in impugned order, and as such, no merit in these writ petitions that are dismissed.

3. Seeing as the petitioner has had the benefit of an order of interim stay till date, the petitioner is permitted to file a statutory appeal before the appellate authority challenging the impugned order if it is so inclined, within a period of two weeks from date of receipt of this order. Such appeal if filed within the timeline as aforesaid, shall be accepted by the Registry without reference to limitation and be listed for hearing expeditiously. Connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

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5.The Commercial Tax Officer,
Nandanam Assessment Circle
Chennai 600 028

+1cc to Government Pleader(Taxes) sr.102639
+3cc to Mr.M.Md.Ibrahim Ali, Advocate sr.161916

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rsi(co)
nr 09/12/2019