IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.06.2019

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE C.V.KARTHIKEYAN

Writ Appeal Nos.1750 and 1751 of 2019
and C.M.P.Nos.11834, 11835, 11689 and 11690 of 2019

Vasanth Traders
No.75/96A, Chetpet Road,
Vandavasi 604 408
Thiruvannamalai. ... Appellant in both the appeals

-Vs-

The State Tax Officer (FAC)
Vandavasi, Thiruvannamalai District. ...Respondent in both the appeals

For Appellant : Mr.Adithya Reddy

For Respondent : Mr.Mohammed Shuffiq
Standing Counsel

Prayer : Writ Appeal under Clause 15 of the Letters Patent against the orders passed in W.P.Nos.6137 of 2019 and 6140 of 2019 dated 07.03.2019.

Prayer in WP.Nos.6137 of 2019 and 6140 of 2019:

This Writ Petitions are filed under Article 226 of the Constitution of India praying to the issuance of Writ of Certiorari calling for the records in respect of the proceedings TIN No.33114603360/2013-14 and 2014-2015 respectively (both) dated 19.04.2018 of the respondent under the Tamil Nadu Value Added Tax Act 2006 and to quash the same.

J U D G M E N T

(Judgment of the Court was delivered by DR.VINEET KOTHARI, J.)

The present appeal is directed against the order passed by the learned single Judge on 07.03.2019, whereby the exparte assessment orders passed by the VAT authority were set aside, subject to the condition that the petitioner / appellant assessee will remit 50% of the demand raised, within two weeks and will appear before the Assessing Officer on 27.03.2019 at 02.30 P.M., and upon production of the proof of remittance as aforesaid, the Assessing Officer will take up the proceedings again for assessment.

2. The Assessing Officer had earlier issued a notice to the appellant assessee on 09.03.2018, to which the assessee never filed any objections. Thereupon, the exparte order was passed by the Assessing Officer viz., The State Tax Officer (FAC), Vandavasi, Thiruvannamalai District, on 19.04.2018. The assessee came up to the writ Court directly againt the demand raised by the respondent department, imposing penalty thereon, whereupon the learned Single Judge had passed the impugned order.

3. Learned counsel for the appellant assessee has fairly submitted that he may be now permitted to avail the regular remedy of appeal before the first appellate authority against the said ex-parte assessment order. He however submitted that since the limitation period might have expired in the meanwhile, delay in filing the appeal may be condoned, if the appeal is filed within three weeks from today.

4. After hearing the learned counsel for both sides, we think that the request made by the learned counsel for the appellant is fair and reasonable and accordingly, with a liberty to the appellant assessee to file an appeal against the impugned exparte assessment order, we dispose of the present intra-court appeals.

5. If such regular appeal is filed by the assessee within three weeks from today without any extension of further time limit, the appellate authority may not raise objections about the limitation period to file an appeal and subject to fulfilment of all other usual conditions, the appeal may be entertained on merits in accordance with law.

6. With the above observations, the Writ Appeals are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

KST

To

The State Tax Officer (FAC)
Vandavasi,
Thiruvannamalai District.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.46064
+1cc to the Government Pleader(Taxes), S.R.No.47101

W.A.Nos.1750 & 1751 of 2019

RSI(CO)

RRS(09/07/2019)