IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 17.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.4796 and 4797 of 2014
and
M.P.Nos.1,1 of 2014

M/s.Ganesh Metal Mart,
rep. By its Properietor,
Tirupur. ...Petitioner in both W.Ps

Vs

The Assistant Commissioner (CT),
Tirupur Rural Circle,
Tirupur. ...Respondent in both W.Ps

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India to pass an order of Writ of Certiorari, praying to call for the records of the respondent in TIN No.33822386665/2010-2011 and TIN No.33822386665/2011-2012 and quash the assessment order dated 31.12.2013 passed therein.

For Petitioner
in both W.Ps : Mr.B.Raveendran

For Respondent : Mr.V.Haribabu,
in both W.Ps Additional Government Pleader

COMMON ORDER

The learned counsel for the petitioner has raised several grounds in the writ petitions challenging the validity of the Assessment and pointing out the discrepancies made therein.

2. In my view, such grounds can be raised only by way of specific grounds made by the Appellate Authority and this Court may not be justified such factual aspects.

3. Though Section 51 of the Tamilnadu Value Added Tax Act describes the time limit for preferring an appeal before the Appellate Authority, since the petitioner submits that there are many patent errors in the original orders, it would be appropriate to give opportunity to the petitioner herein to

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prefer an appeal against the orders which are impugned in the present writ petition. Nevertheless, since such a submission is made after almost 6 years, the interest of the Department also requires to be protected.

4. In the light of the above observations, the petitioner is granted liberty to file an appeal against the orders of the Assistant Commissioner (CT) dated 31.12.2013 in TIN No.33822386665/2010-2011 and TIN No.33822386665/2011-2012 within a period of 30 days from the date of receipt of a copy of this order, on condition that the petitioner deposits 50% of the total tax payable as a pre condition for filing an appeal. Thereafter, the Appellate Authority shall endeavour to dispose of the case as expeditiously as possible. It is made clear that this Court has not expressed any of its views with regard to merits in the writ petition.

5. With the above observations, both the writ petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

vum
To

The Assistant Commissioner (CT),
Tirupur Rural Circle,
Tirupur.

W.P.Nos.4796 and 4797 of 2014
and M.P.Nos.1,1 of 2014

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