IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.10.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.27038 of 2019
and
W.M.P.No.26421 of 2019

M/s. Mother's World,
Represented by its Partner,
K.P.Vaidyalingam,
S/o. Palanisamy,
No.29/5-A, Medavakkam Main Road,
'Sarojammal Complex'
Kilkattalai, Chennai - 600117. ... Petitioner

Vs.

The State Tax Officer,
Medavakkam Assessment Circle,
Plot No.26-D, Bhel Nagar,
4th Main Road, 8th Cross Road,
Medavakkam, Chennai - 600100. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records pertaining to the impugned order vide TIN/33930983936/2010-11 dated 26.07.2019 on the file of the respondent and quash the same as illegal and unconstitutional.

For Petitioner : Mr.K.M.Malarmannan
For Respondent : Mrs.G.Dhana Madhri
Government Advocate (Taxes)

O R D E R

This writ petition is filed challenging the order, revising the assessment relevant to Assessment Year 2010-11,

2. Heard both sides.

3. The main contention of the writ petitioner in challenging the impugned order is that the same is barred by limitation. Perusal of the facts and circumstances and the proceedings issued by the Assessing Officer would only show that the case of the petitioner as indicated above is correct.

4. The relevant Assessment Year is 2010-11. A deemed assessment under Section 22(2) of the Tamil Nadu Value Added Tax Act, 2006 had taken place on 30.06.2012. If the said assessment is sought to be revised, it should have been done within the time stipulated under Section 27 of the said Act. There is no dispute to the fact that the time within which the revision could be made is six years from the date of Assessment Order. In this case, the very notice of proposal to revise the assessment itself was issued only on 30.10.2018 beyond the period of six years. Consequently, the impugned assessment order made on 26.07.2019 is also hopelessly barred by limitation. The above stated facts and circumstances would undoubtedly drive this Court to conclude that the impugned assessment order cannot be sustained.

5. Accordingly, the writ petition stands allowed and the impugned order is set aside, solely on the ground that the same is barred by limitation. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The State Tax Officer,
Medavakkam Assessment Circle,
Plot No.26-D, Bhel Nagar,
4th Main Road, 8th Cross Road,
Medavakkam, Chennai – 600100.

+1 cc to M/s.K.M.Malar Mannan,Advocate Sr.No. 86985
+1 cc to The Special Government Pleader(Taxes), Sr.No.87447

AKM/24.10.19/2P-4C /