WP.Nos.26711, 26716, 26714
& 26719 of 2019 &
WMP.Nos.26093, 26097, 26098 & 26101 of 2019

Dr.ANITA SUMANTH,J.

The issue that arises for resolution in this batch of writ petitions relates to whether, in proceedings for revision/re-assessment under Section 27 of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act'), period of six years stipulated therein would relate to the initiation of proceedings or the completion of proceedings.

2. Since I am given to understand that identical issue has been carried in appeal before a Division Bench at the instance of the assessee in W.A.No.1488 to 1491 of 2022 and the Bench is presently seized of these issues, it would be appropriate that the present writ petitions are also heard with the aforesaid writ appeals.

3. Learned counsel for the petitioner has no objection to the clubbing of the present matter with the writ appeals.

4. Hence, place these matters before The Hon'ble the Chief Justice for appropriate orders on clubbing.

03.08.2022

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Dr.ANITA SUMANTH,J.

Ska

**WP.Nos.26711, 26716,
26714 & 26719 of 2019 &
WMP.Nos.26093, 26097,
26098 & 26101 of 2019**

03.08.2022