IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.33557 of 2019
and
W.M.P.Nos.34020 & 34021 of 2019

Tvl.Sandhika Knit Fashion
Represented by its Partner
R.Eswaran ...Petitioner

vs.

The Assistant Commissioner (CT)

Central-II Assessment Circle
Tirupur. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the respondent in TIN No.33432466177/2014-2015 dated 30.09.2019 and connected assessment proceeding dated 09.02.2017 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.V.Haribabu
Additional Government Pleader

O R D E R

Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondents. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition is filed challenging the proceedings of the respondent dated 30.09.2019, rejecting the application filed by the petitioner under Section 84 of the Tamil Nadu Value Added Tax, Act, 2006 on the ground that the same was filed after a period of 2 years 8 months from the date of assessment order.

3. The learned counsels appearing on either side fairly submitted that 6 years time limit is provided for filing such

application and therefore, the Assessing Officer is not justified in rejecting the application filed under Section 84 of the TNVAT Act, as time barred.

4. Therefore, without expressing any view on the merits of the claim made in the application filed under Section 84 of the TNVAT Act, this Writ Petition is allowed and the the order of the respondent dated 30.09.2019 is set aside. Consequently, the matter is remitted back to the Assessing Officer for considering the application filed under Section 84 of the TNVAT Act, and pass orders on the same on merits and in accordance with law, after giving due opportunity of personal hearing to the petitioner. Such exercise shall be done by the respondent within a period of four weeks from the date of receipt of a copy of this order. Till an order is passed by the respondent, no coercive action shall be taken against the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT)
Central-II Assessment Circle
Tirupur.

+1cc to Spl.Government Pleader (Taxes), SR.100483

W.P.No.33557 of 2019

CA(CO)
CB(19/12/2019)