BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 02.01.2019
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)No.9503 of 2016 and
W.M.P.(MD)No.7561 of 2016

B.Ariff Ahamed,
Prop. Tvl.Winner Enterprises,
12G, Ground Floor,
Jamal Building, No.6, Main Road,
Thillai Nagar,
Trichy – 620 018. ... Petitioner

Vs.

The Commercial Tax Officer,
Woraiyur Assessment Circle,
Thiruchirappalli. ... Respondent

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned revision of assessment-show cause notice dated 02.03.2016 issued by the respondent and quash the same as illegal and without jurisdiction.

For Petitioner : Mr.B.Saravanan
For Respondent : Mr.Aayiram K.Selvakumar,
Additional Government Pleader.

O R D E R

The petitioner is an assessee registered with the respondent. The subject matter pertains to the assessment year 2006-2007. During the relevant period up to December 2006, T.N.G.S.T. Act was applicable. From 01.01.2007, T.N.V.A.T. Act became applicable. But the impugned notice proposed to revise the assessment made in the said order. In the new statute, limitation bar is six years. The impugned show cause notice has been issued for the first time on 02.03.2016. Thus the pre-revision notice has been issued after a gap of nine years. On the very face of it, it is hit by limitation.

2. The order impugned in this Writ petition is quashed on this ground. The Writ petition stands allowed, accordingly. No costs. Consequently, connected Miscellaneous petition is closed.

sd/
Assistant Registrar(CS-III)

/True Copy/

Sub Assistant Registrar

To

The Commercial Tax Officer,
Woraiyur Assessment Circle,
Thiruchirappalli.

+1.CC. To Mr.B.Saravanan, Advocate in SR No.40083

W.P.(MD)No.9503 of 2016 and
W.M.P.(MD)No.7561 of 2016
02.01.2019
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