IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. No. 19219 of 2015
and
M.P. Nos. 1 and 2 of 2015

S.R.Paramasivam,
Proprietor – M/s. Sri Sakthi Agencies,
19/2, Salem Main Road,
Uthangarai,
Krishnagiri District. ...Petitioner

-vs-

The Commercial Tax Officer,
Harur Assessment Circle,
Harur. ...Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the impugned proceeding of the Respondent in TIN 33673342634/2011-12 dated 19.01.2015, quash the same as illegal and against the provisions of the Act.

For Petitioner : Mr. S.Rajasekar
For Respondent : Mr. Mohammed Shaffiq,
Special Government Pleader

O R D E R
(through video conference)

Heard Mr. S.Rajasekar, Learned Counsel for the Petitioner and Mr. Mohammed Shaffiq, Learned Special Government Pleader appearing for the Respondent and perused the materials placed on record, apart from the pleadings of the parties.



2. The Respondent passed the Order No. TIN : 33673342634/2011-12 dated 19.01.2015 for the year 2011-2012 under the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the 'TNVAT Act' for short) in respect of the Petitioner to whom the copy of the order had been despatched through Registered Post on 23.01.2015 and the receipt of which is accepted by the Learned Counsel for the Petitioner. The Petitioner was entitled to prefer appeal against that order under Section 51 of TNVAT Act,

within a period of 30 days from the date of its receipt before the Appellate Authority, who has been empowered to condone delay in filing such appeal for an extended period of 30 days, if sufficient cause for not preferring appeal within that period is made out. However, the Petitioner did not prefer any such appeal before the Appellate Authority, but has instead filed this Writ Petition on 30.06.2015 challenging the order passed by the Respondent beyond the maximum limitation period of 60 days from the date of receipt of copy of that order.

3. The Hon'ble Supreme Court of India in Assistant Commissioner (CT) LTU, Kakinada -vs- Glaxo Smith Kline Consumer Health Care Limited (Order dated 06.05.2020 in Civil Appeal No. 2413 of 2020) has emphatically laid down that the High Court in the exercise of powers under Article 226 of the Constitution of India ought not to entertain Writ Petition assailing the order passed by a Statutory Authority which was not appealed against within the maximum period of limitation before the concerned Appellate Authority. Having regard to that legal position, it is not possible for this Court to express any view on the correctness or otherwise on the merits of the controversy involved in the matter.

4. In the result, the Writ Petition, which cannot be entertained, is dismissed. Consequently, the connected Miscellaneous Petitions are closed. No costs.

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

vjt

To

The Commercial Tax Officer,
Harur Assessment Circle,
Harur.

+1cc to M/s.Hemalatha, Advocate, SR.No.38394
+1cc to Special Government Pleader (Taxes), SR.No.38770

W.P. No. 19219 of 2015

MG(CO)
KKV/09/12/2020