

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.02.2020

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

WRIT PETITION NO.3494 OF 2020

AND

WMP NO.4076 OF 2020

Tvl.Jothi Furniture and Electricals,
Represented by its Proprietor G.Selvaraj,
78-348 Main Road, Titagudi Petitioner

Vs

The Deputy State Tax officer (Additional),
Virudhachalam. Respondent

PETITION filed under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorarified Mandamus calling for the Order of Assessment passed by the Respondent for the Assessment Year 2015-16 under TNVAT Act in TIN 33214422788/2015-16 dated 10.04.2019 and quash the same and direct the respondent to pass fresh assessment after giving an opportunity of personal hearing to the petitioner in accordance with law.

For Petitioner : Mr.R.Ganesh Kanna
For Respondent : Mr.ANR Jaya Pratap,
Government Advocate

O R D E R

Mr.ANR.Jayapratap, learned Government Advocate accepts notice for the respondent.

2. Since the point involved is short, by consent expressed and in fact at request of both learned counsel, this Writ Petition is disposed finally even at the stage of admission.

3. The petitioner challenges an order of assessment dated 10.04.2019. This Writ Petition is admittedly filed with laches

and when this pointed out, learned counsel prays that the petitioner may be permitted to avail of the statutory appellate remedy within a period of two (2) weeks from today.

4. Mr.Jayapratap expresses no objection to the Registry of the Appellate Authority entertaining the appeal, if it is filed within the timelines as aforesaid.

5. Thus, in the interests of justice and in line with the discussion as above, the petitioner is permitted to file a statutory appeal before the Appellate Assistant Commissioner within a period of two (2) weeks from today. Such appeal, if filed within the aforesaid timeline, shall be taken on file without reference to limitation, but subject to compliance of all other statutory conditions including pre-deposit and disposed in accordance with law and after hearing the petitioner in person.

6. This Writ Petition is disposed in the aforesaid terms. No costs. Connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

The Deputy State Tax officer (Additional),
Virudhachalam.

Copy To

The Section Officer,
E.R.Section, High Court, Madras-104.

+1cc to Mr.A.Ravichandran, Advocate, S.R.No.12134

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JP(CO)
CS/14/02/2020