IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 25.02.2020
CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

W.P.Nos.3937 & 3942 of 2020
and WMP.Nos.4666, 4668, 4672 & 4673 of 2020

M/s.Samy Traders,
Rep. by its Proprietor – I.Santhanu,
No.229/1, Srinivasa Nagar,
Salamedu, Villupuram,
Villupuram District. .. Petitioner in both WPs

Vs.

The Deputy Commercial Tax Officer,
Villupuram II Circle,
Villupuram, Villupuram District.
.. Respondent in WP.No.3937 of 2020

The Assistant Commissioner CT,
Villupuram II Circle,
Villupuram, Villupuram District.
.. Respondent in WP.No.3942 of 2020

Common Prayer:- Writ Petitions filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records on the file of the Respondent in his impugned proceedings made in TIN Nos.33854702766/2013-14 and No.33854702766/2014-15 dated 15.07.2015 respectively, quash the same as illegal and contrary to the scheme of the Act.

(In both WPs)
For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.M.Hariharan,
Additional Government Pleader

COMMON ORDER

The petitioner challenges two orders of assessment passed in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the periods 2013-14 and 2014-15 both dated 15.07.2015. There has, evidently, been substantial delay in the petitioner approaching this Court.

2.Be that as it may, the petitioner today produces a certificate of 'no-dues' as regards the disputed taxes from the Assessing Officer.

3.Mr.M.Hariharan, learned Additional Government Pleader fairly does not object to the suggestion of the Court that the petitioner may file statutory appeal challenging the impugned order and such appeals, if filed within a period of two weeks from today, be accepted by the Registry of the first appellate authority without reference to limitation.

4.In the light of the aforesaid discussion, both the writ petitions are disposed permitting the petitioner to challenge the impugned orders of assessment within a period of two weeks from today. The appeals, if filed as aforesaid, shall be entertained by the first appellate authority without reference to limitation but subject to all other statutory conditions and disposed as expeditious as possible, after hearing the petitioner and in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

vs
To

1.The Deputy Commercial Tax Officer,
Villupuram II Circle,
Villupuram,
Villupuram District.

2.The Assistant Commissioner CT,
Villupuram II Circle,
Villupuram,
Villupuram District.

3. The Section Officer,
ER Section,
High Court,Madras

+2ccs to M/s.Hemalatha , Advocate SR.No. 16474
+1 cc to Spl Government Pleader Sr.No. 16928
W.P.Nos.3937 & 3942 of 2020
and WMP.Nos.4666, 4668, 4672 & 4673 of 2020
A.SK(28/02/2020)