IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.03.2020

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.5842 & 5845 of 2020
W.M.P.No.6852 of 2020

A.R. Construction
Represented by it Managing Partner
Senthil Vinayagam ...Petitioner in both WPs

--Vs--

The Assistant Commissioner (CT)
Kelambakkam Circle
141, Third Floor, Yazhini Complex,
Burma Colony, Perungudi,
Chennai-96 ...Respondent in both WPs

PRAYER in WP No.5842 of 2020: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, calling for the records of the respondent in TIN.33716375061/2016-17 dated 31.07.2017, and quash the same.

PRAYER in WP No.5845 of 2020: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, calling for the records on the files of the respondent in TIN 33716375061/2016-17 dated 20.12.2018 and quash the same with the direction to pass appropriate orders on the petition dated 10.12.2018.

For Petitioner in both WPs : Mr.R.Kumar

For Respondent in both WPs : Ms.G.Dhanamadhri Government Advocate

C O M M O N O R D E R

Ms.Dhana Madhri, learned Government Advocate accepts notice on behalf of the sole respondent and concurs on the position that the writ petition may be disposed finally, even at the stage of admission. Thus, by consent expressed by both learned counsel for the petitioner as well as revenue, final orders are passed even at the stage of admission.

2. The writ petitions have been filed challenging an order of assessment as well as an order passed in Section 84 application, both relating to the provisions of the Tamil Nadu Value Added Tax Act, 2006, (in short 'Act') for the period 2016-17.

3. I do not deem it necessary to refer to the merits of the case since what catches the eye immediately is that the impugned orders are dated 31.07.2017 and 20.12.2018 and both writ petitions are thus hit by laches. Learned counsel for the petitioner, however, sets out some difficulty in approaching this Court earlier or in filing a revision as provided for under Section 54 of the Act.

4. However, in so far as the appropriate remedy in the present matters is in terms of Section 54 of the Act, by way of a revision petition and there being no objection expressed to the suggestion of the Court that the petitioner be permitted to avail of the same at this distance of time, though putting the petitioner on terms, the following directions are issued:

(i) The petitioner will remit a sum of Rs.4,00,000/- (Rupees four lakhs only) within a period of four (4) weeks from today.

(ii) The petitioner is permitted to file a revision petition before the Joint Commissioner, in terms of Section 54 of the Act within a period of four (4) weeks from today and the Registry of the Joint Commissioner will, upon providing proof of remittance of a sum of Rs.4,00,000/- (four lakhs only), as aforesaid, entertain such revision petition without reference to limitation but subject to any/all other statutory condition that may be applicable.

(iii) After hearing the petitioner and considering all/any materials that may be filed by the petitioner in support of the petition, the revision petition shall be disposed in accordance with law.

5. The impugned orders are thus set aside. The writ petitions are disposed in the above terms. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT)
Kelambakkam Circle
141, Third Floor, Yazhini Complex,
Burma Colony, Perungudi,
Chennai-96

+2cc to Mr.R.Kumar, Advocate, S.R.No.19566&19565

+1cc to the spl.Government Pleader(Taxes), S.R.No.20377

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NMI(CO)
nvi/28.05.2020