

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.03.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.6263 of 2020

and WMP. Nos.7382 and 7384 of 2020

M/s.New Royal Automobiles
rep. By Proprietor - N.Selvaraj,

...Petitioner

Vs.

The Deputy Commercial Tax Officer,
Kallakurichi, Kallakurichi District.

... Respondent

PRAYER: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, calling for the records on the files of the Respondent in his impugned proceedings made in TIN:33414781772/2014-15 dated 28.09.2015 and to quash the same as illegal.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.M.Hariharan

Additional Government Pleader (Taxes)

O R D E R

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent and is ready to proceed with the matter finally seeing as the dispute revolves around a short compass.

2. The challenge is to an order of assessment dated 28.09.2015 passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the period 2014-15.

3. Learned counsel for the petitioner only prays for an opportunity to challenge the order by way of a statutory appeal and explains the delay in approaching this Court stating that the order had not been served upon it and it is only upon receipt of the certified copy that remedial action is being taken. No objection is expressed by Mr.Hariharan, learned Additional Government Pleader to this request.

4. Thus the following directions are issued:

(i) The petitioner will remit 50% of the disputed tax, i.e., 50% of Rs.6,64,104/- within three (3) weeks from today.

(ii) The petitioner is permitted to file an appeal within three (3) weeks from today before the first Appellate Authority.

(iii) If the aforesaid timeline is adhered to, then the appeal shall be received by the Registry of the first Appellate Authority without reference to limitation and the matter listed for hearing after verifying the compliance of condition in point (i) above.

(iv) There shall be an order of interim stay of the balance disputed demand upon compliance of the above condition.

(v) After hearing the petitioner, the appeal shall be disposed in line with Circular No.3 of 2019 dated 18.01.2019 issued by the Special Commissioner.

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

Sd/-
Assistant Registrar

// True Copy//

Sub Assistant Registrar

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To

The Deputy Commercial Tax Officer,
Kallakurichi, Kallakurichi District.

Copy to: The Section Officer, E.R. Section,
High Court, Madras.

+1cc to Mrs.R.Hemalatha, Advocate, SR.No.21978.

+1cc to Government Pleader, SR.No.22199.

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Writ Petition No.6263 of 2020
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AK(CO)

CSR: 12.03.2020