

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.08.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.10127 of 2020

and WMP. Nos.12314 & 12316 of 2020

M/s.Nagarani Jawali Stores,
Rep by its Partner R.Rajesh,
No.311-2, Kallai Main Road,
Sankarapuram- 606 202,
Villupuram District.

... Petitioner

Vs

1 The Commercial Tax Officer (Main,
Kallakurichi Assessment Circle,
Kallakurichi, Kallakurichi District.

2 The State Tax Officer,
Kallakuruchi Assesment Circle, Kallakuruchi,
Kallakuruchi District.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records on the file of the 1st respondent in its impugned proceeding made in TIN.33164741606/ 2012-13 dated 13.01.2016 and the consequential order passed by the 2nd respondent in TIN.33294782323/ 2014-15 dated 06.09.2019 rejection the petition filed under section 84 of the TNVAT Act 2006 dated 13.08.2019 and to quash the same as Illegal and Contrary to the Scheme of the Act.

For Petitioner : Mr.S.Rajasekar

For Respondents : Ms.G.Dhanamadhri,

Government Advocate

O R D E R

Ms.G.Dhanamadhri, learned Government Advocate accepts notice for the respondent and is armed with instructions in the matter. By consent of both sides, the Writ Petition is taken up for final disposal even at the stage of admission.

2. The petitioner has approached this Court belatedly insofar as the impugned orders are dated 13.01.2016 and 06.09.2019, both passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006. No case is made out warranting interference in terms of the Article 226 of the Constitution of India.

3.The request of the petitioner that it may be permitted to approach the Appellate Commissioner and file a statutory appeal is acceded to. Liberty is granted to the petitioner to file a statutory appeal against the order of assessment dated 13.01.2016 within a period of three (3) weeks from today. Such appeal, if filed within the time stipulated aforesaid, will be taken on file and disposed by the Appellate Authority without reference to limitation, however bearing in mind all other statutory provisions and in accordance with law.

4. This writ petition is dismissed. Consequently, connected miscellaneous petitions are also dismissed. No costs.

Sd/-

Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

sl

To

- 1 The Commercial Tax Officer (Main,
Kallakurichi Assessment Circle,
Kallakurichi, Kallakurichi District.

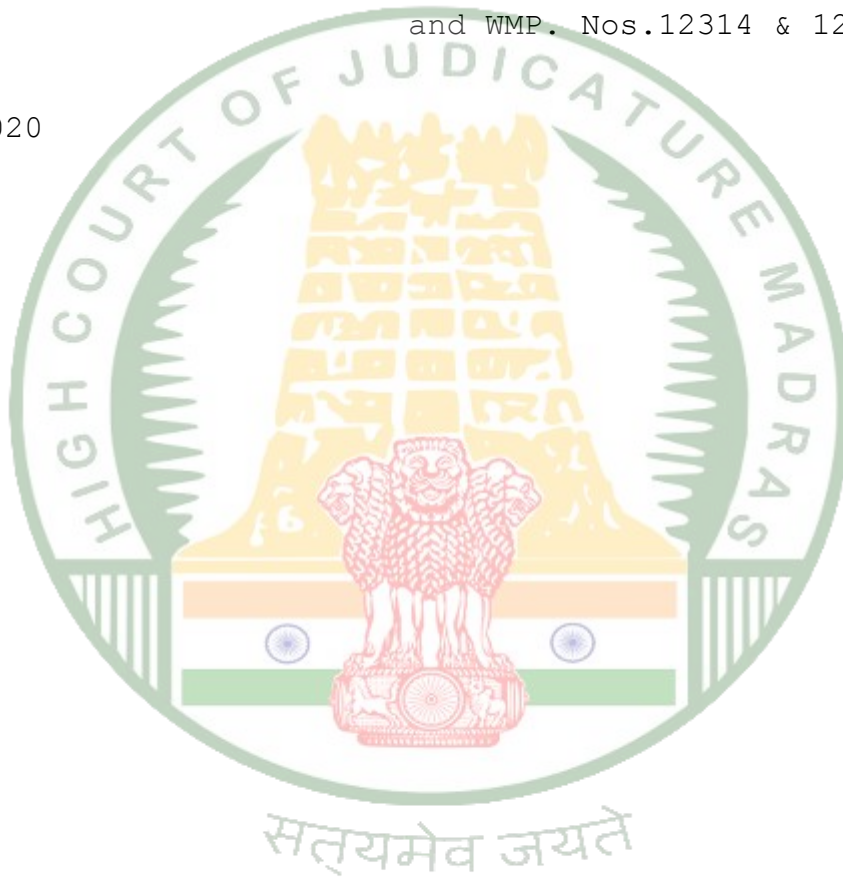
2 The State Tax Officer,
Kallakuruchi Assesment Circle, Kallakuruchi,
Kallakuruchi District.

+1 cc to Mr.R.Hemalatha Advocate sr26276
+1 cc to Special Government pleader(Taxes) sr 26175

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