

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.10.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.9919 of 2020

and

WMP. No.12061 of 2020

M/s.Qutbi Industrial Supplier,
Rep by its Partner MR. Murtuza,
S/o. Bakir Eranpurwala,
No 47/54 Venkata Maistry Street,
Chennai-600 001.

.. Petitioner

Vs

The Assistant Commissioner (ST),
Muthialpet Assessment Circle,
Elephant Gate Bridge Road,
Veperry, Chennai-600 003.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records to the passing of the Impugned Assessment order Bearing No CST/79233/2008-09 dated 30.01.2020 on the file of the Respondent herein and quash the same as being illegal void arbitrary and unconstitutional.

For Petitioner : Mr.K.Thyagarajan

For Respondent : Ms.G.Dhanamadhri,
Government Advocate

O R D E R

The petitioner has challenged an order passed in terms of the Central Sales Tax Act, 1956 (in short 'Act') for the period 2008-09 dated 30.01.2020. One of the main grounds agitated relates to the bar of limitation insofar as the period, being 2008-09, would be deemed to have been assessed by order dated 30.06.2012. Any revision of assessment would thereafter have to be initiated within a period of six years from 30.06.2018 in line with the time limit set out in Section 27 of the Tamil Nadu Value Added Tax Act, 2006. In the present case, however notice for reassessment has been issued on 07.11.2019.

2. The counter filed by the respondent does not dispute the above factual position insofar as they admit the date of notice for re assessment as 07.11.2019 at para 5 of the counter affidavit.

3. In the light of this undisputed position, this writ petition is liable to be allowed and I do so. Connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

rkp

To

The Assistant Commissioner (ST),
Muthialpet Assessment Circle,
Elephant Gate Bridge Road, Veperry, Chennai-3

+1cc to the Spl Government Pleader SR.33614

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GJ(CO)

CB(10/11/2020)