IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2020

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THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. Nos. 2769 to 2771 of 2016
and
W.M.P. Nos. 2303 to 2308 of 2016

M/s. Rutsun Technologies,
Rep. by Proprietrix – S.Suganya,
No. 10, 47, LIC Colony, 2nd Street,
Coimbatore – 641 021,
Coimbatore District. ...Petitioner in all W.P.s

-vs-

The Commercial Tax Officer,
Podanur Assessment Circle,
Coimbatore,
Coimbatore District. ... Respondent in all W.P.s

Prayer in W.P. No. 2769 of 2016:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the Respondent in its impugned proceedings made in TIN No. 33531802836/2011-12 dated 24.07.2015, quash the same.

Prayer in W.P. No. 2770 of 2016:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the Respondent in its impugned proceedings made in TIN No. 33531802836/2012-13 dated 24.07.2015, quash the same.

Prayer in W.P. No. 2771 of 2016:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the Respondent in its impugned proceedings made in TIN No. 33531802836/2013-14 dated 24.07.2015, quash the same.

For Petitioner : Mr. S.Rajasekar (in all W.P.s)

For Respondent : Mrs. G.Dhana Madhri,
Government Advocate(Taxes)(in all W.P.s)

COMMON ORDER
(through video conference)

Heard Mr. S.Rajasekar, Learned Counsel for the Petitioner and Mrs. G.Dhana Madhri, Learned Government Advocate (Taxes) appearing for the Respondent and perused the materials placed on record, apart from the pleadings of the parties.

2. The Respondent passed the Orders in TIN No. 33531802836/2011-12, TIN No. 33531802836/2012-13 and TIN No. 33531802836/2013-14 dated 24.07.2015 for the years 2011-2012, 2012-2013 and 2013-2014 respectively under the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the 'TNVAT Act' for short) in respect of the Petitioner, who had received the copy of the orders on 31.07.2015. The Petitioner was entitled to prefer appeal against those orders under Section 51 of TNVAT Act, within a period of 30 days from the date of its receipt before the Appellate Authority, who has been empowered to condone delay in filing such appeal for an extended period of 30 days, if sufficient cause for not preferring appeal within that period is made out. However, the Petitioner did not prefer any such appeals before the Appellate Authority, but has instead filed these Writ Petitions on 25.01.2016 challenging the orders passed by the Respondent beyond the maximum limitation period of 60 days from the date of receipt of copy of those order.

3. The Hon'ble Supreme Court of India in Assistant Commissioner (CT) LTU, Kakinada -vs- Glaxo Smith Kline Consumer Health Care Limited (Order dated 06.05.2020 in Civil Appeal No. 2413 of 2020) has emphatically laid down that the High Court in the exercise of powers under Article 226 of the Constitution of India ought not to entertain Writ Petition assailing the order passed by a Statutory Authority which was not appealed against within the maximum period of limitation before the concerned Appellate Authority. Having regard to that legal position, it is not possible for this Court to express any view on the correctness or otherwise on the merits of the controversy involved in the matter.

4. In the result, the Writ Petitions, which cannot be entertained, are dismissed. Consequently, the connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vjt

To

The Commercial Tax Officer,
Podanur Assessment Circle,
Coimbatore,
Coimbatore District.

+1cc to M/s. R.Hemalatha, Advocate, SR.No. 39224

+1cc to M/s. Special Government Pleader(Taxes), SR.No. 39203

W.P. Nos. 2769 to 2771 of 2016

NRJK(CO)
RN(09/12/2020)