

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.09.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.11703 of 2020

and

WMP. Nos.14378 & 14379 of 2020

M/s.Dhandapani Spinning Mills Limited,
Rep.by Mr.Ravikumar Dhandhanian,
Managing Director,
17F Rajaji road Salem-7.

.. Petitioner

Vs.

The Assistant Commissioner (ST),
Salem Town North Circle, Salem.

.. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Certiorari, to call for the records on the files of the respondent in TIN.33436243745/2011-12 dated 9.4.19 and quash the same as barred by limitation and violative of principles of natural justice and hence invalid and illegal.

For Petitioner :Mr.V.Srikanth

For Respondent :Mrs.Dhanamadhri,
Government Advocate

O R D E R

Heard the submissions of Mr.V.Srikanth, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate, who is available online to accept notice for the respondent. No case is made out for interference in order of assessment dated 09.04.2019 passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006, under Article 226 of the Constitution of India.

2. However, Ms.Dhanamadhri has no objection to the petitioner availing statutory remedy as against the impugned order of assessment even at this juncture.

3. Thus, the petitioner is permitted to file an appeal challenging the impugned order of assessment and such appeal, if filed within two weeks from today, will be taken on file without reference to limitation but subject to compliance of all other statutory conditions including pre-deposit.

4. The writ petition is dismissed granting liberty as above. Consequently, connected miscellaneous petitions are closed. No costs.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (ST),
Salem Town North Circle, Salem.

+1 CC to The Special Government Pleader(T) sr 28637

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PP(CO)
SP(05/10/2020)

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