IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2020

CORAM

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

W.P. No. 3446 of 2016
and
W.M.P. Nos. 2813 and 2814 of 2016

M/s. T.K.G. Rajan Stores
Rep. by its Proprietrix -G.Parameswari
No.27/C, Bazaar Street
Thellar Village
Vandavasi Taluk
Tiruvannamalai District. ... Petitioner

-vs-

The Deputy Commercial Tax Officer
Vandavasi
Tiruvannamalai District. ... Respondent

Prayer:- 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.33094600267/2013-2014 dated 31.08.2015 quash same.

For Petitioner : Mr. S.Rajasekar

For Respondent : Mrs. G.Dhana Madhri,
Government Advocate (Taxes)

O R D E R
(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 Order No.TIN No.33094600267/2013-2014 dated 31.08.2015 for the year 2013-2014 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 order on 16.09.2015. The Petitioner was entitled to prefer appeal against that order 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 appeal before the Appellate Authority, but has instead filed this Writ Petition on 27.01.2016 challenging the order passed by the Respondent beyond the maximum limitation period of 60 days from the date of receipt of copy of that 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 Petition, which cannot be entertained, is dismissed. Consequently, the connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

Maya

To

The Deputy Commercial Tax Officer
Vandavasi
Tiruvannamalai District.

+1cc to M/s.R.Hemalatha, Advocate SR.39222
+1cc to Spl.Government Pleader(Taxes) SR.39201

W.P. No. 3446 of 2016

LN(CO)
CB(10/12/2020)