IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2020

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

W.P.No.22969 of 2019
and
WMP.No.22614 and 22615 of 2019

CEAT Ltd.,
represented by its Authorised Signatory,
No.5, Dr.Abdul Kalam Cross Street,
Nagalkeni, Chrompet, Ch-44. .. Petitioner

Vs.

Assistant Commissioner (ST),
Pammal Assessment Circle. .. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the Respondent's proceedings dated 20.05.2019 in TIN/33746221992/2007-08 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.M.Hariharan
Additional Government Pleader

ORDER

Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader for the respondent.

2.The petitioner challenges an order of assessment dated 20.05.2019 passed in terms of the Tamil Nadu Value Added Tax Act (in short 'Act'). The petitioner is a Tyre manufacturing company and claims to have filed regular monthly returns of turnover for the period 2007-08. An additional affidavit has been filed by the petitioner setting out the fact that a deemed assessment had been made under Section 22(2) of the Act as early as on 13.05.2010. This position is accepted in the counter of the respondent at paragraph No.5.

3.While this is so, the petitioner received a notice on 13.04.2017 on the ground that certain Industrial Input Certificates have to be filed by the petitioner in order to avail concessional rate of tax at the rate of 4%. The petitioner appears to have sailed along with the proceedings for assessment and has not raised the point of limitation at all. On 20.05.2019 the respondent has passed the impugned order confirming the pre-assessment proposal and enhanced the rate of tax. It is an admitted position that a deemed assessment has been framed as early as on 13.05.2010. The provisions of Section 27(1)(b) set out a maximum time limit of six years from date of original assessment for re-assessment. This would expire on 13.05.2016 whereas the pre-assessment notice has been issued on 13.04.2017 and the impugned order passed on 20.05.2019, both beyond the period of limitation. The aforesaid dates are not in dispute, establishing unambiguously that the impugned order is barred by limitation.

4.The impugned order is thus quashed and this writ petition allowed. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

vs

To

The Assistant Commissioner (ST),
Pammal Assessment Circle.

+1cc to Mr.Adhitya Reddy, Advocate, S.R.No. 20824

W.P.No.22969 of 2019
and
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AK(CO)

GN(25/06/2020)