IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 10.02.2020
CORAM
THE HONOURABLE DR. JUSTICE ANITA SUMANTH
Writ Petition Nos.31775, 31778, 31779, 31781 and 31783 of 2019
and WMP Nos.32003, 32006, 32007, 32009 and 32010 of 2019

Tvl.Koteeswaran
.... Petitioner in the above W.Ps

Vs

The State Tax Officer,
Harur Assessment Circle
Harur.
.... Respondent in the above W.Ps

PETITIONs filed under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorari calling for the records on the files of the respondent in TIN:33233342876/2010-11, 2011-12, 2012-13,2013-14 and 2014-15 dated 23.09.2019 and quash the same as being without jurisdiction and authority of law and contrary to the principle of natural justice.

For Petitioner : Mr.R.Senniappan
For Respondent : Mr.Hariharan
Additional Government Pleader

C O M M O N O R D E R

Heard Mr.Senniappan, learned counsel for the petitioner and Mr.Hariharan, learned Additional Government Pleader for the respondent.

2. The petitioner challenges orders of assessment for the periods 2010-11 to 2014-15, passed in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act'), all dated 23.09.2019.

3. Though on merits Mr.Senniappan submits that the issue pertains only to mismatch and hence the matters can go back to be re-done by the Assessing Authority after furnishing details culled out from the departmental website in relation to third party assessees/dealers, Mr.Hariharan objects seriously pointing out that the petitioner has not even filed monthly returns in

respect of the periods in question. There was also no co-operation at the time of assessments by the petitioner and books of accounts and/or relevant particulars were not furnished to the Assessing Officer.

4. This is an admitted fact. In such circumstances, I am not inclined to interfere under Article 226 of The Constitution of India.

5. The petitioner has a statutory remedy of appeal. Though the limitation for filing appeals has long expired, Mr.Hariharan does not seriously object to this Court permitting the petitioner to file statutory appeals.

6. Hence recording the no objection expressed by Mr.Hariharan, the petitioner is permited to file statutory appeals and such appeals, if filed within a period of two (2) weeks from today, will be received by the Registry of the first Appellate Authority without reference to limitation but subject to all other statutory conditions including pre-deposit being complied with.

7. With the aforesaid observations, these Writ Petitions are closed. No costs. Connected Miscellaneous Petitions are also closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//
Sub Assistant Registrar

To
The State Tax Officer,
Harur Assessment Circle
Harur.
2.The Section Officer
ER Section
High Court, Madras-104
+1cc to M/s.R.seeniappan Advocate sr10697
+1cc to special government Pleader(taxes)sr10972

Writ Petition Nos.31775, 31778, 31779, 31781 and 31783 of 2019
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