IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 08.12.2020
CORAM
THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU
W.P. Nos. 28828 and 28829 of 2018
and
W.M.P. Nos. 33688 and 33689 of 2018

Dixcy Textiles Private Limited,
Rep. by its Authorized Signatory,
Jacob Jhon,
No. 9-11, Kizhakkal Thottam,
Tirupur - 638 607.
... Petitioner in both W.P.s

-vs-

The Assistant Commissioner (CT),
Central - I Assessment Circle,
Tirpur Kumaran Road,
Tirupur - 638 601.
... Respondent in both W.P.s

Prayer in W.P. No. 28828 of 2018:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the impugned proceedings of the Respondent passed in TIN No. 33682403232/ 2013-14 CST No. 334214 dated 02.07.2018 and consequent proceedings dated 27.07.2018 and quash the same.

Prayer in W.P. No. 28829 of 2018:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the impugned proceedings of the Respondent passed in TIN No. 33682403232/ 2014-15 CST No. 334214 dated 02.07.2018 and consequent proceedings dated 27.07.2018 and quash the same.

For Petitioner : Mr. N.Murali (in both W.P.s)

For Respondent : Mr. A.N.R.Jayaprathap, Government Advocate (Taxes) (in both W.P.s)



C O M M O N O R D E R
(through video conference)

Heard Mr. N.Murali, Learned Counsel for the Petitioner and Mr. A.N.R.Jayaprathap, 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: 33682403232/2013-14 and TIN No: 33682403232/2014-15 dated 02.07.2018 for the years 2013-2014 and 2014-2015 under the provisions of 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 27.07.2018. 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 appeal before the Appellate Authority, but has instead filed these Writ Petitions on 29.10.2018 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 Petitions, which cannot be entertained, are dismissed. Consequently, the connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

vjt

To

The Assistant Commissioner (CT),
Central - I Assessment Circle,
Tirpur Kumaran Road,
Tirupur - 638 601.

Copy to

Dixcy Textiles Private Limited,
Rep. by its Authorized Signatory,
Jacob Jhon,
No. 9-11, Kizhakkal Thottam,
Tirupur - 638 607.

+2cc to Mr.N.Murali, Advocate, S.R.No.39974

+1cc to the Spl Government Pleader,(Taxes) S.R.No.39950

W.P. Nos. 28828 and 28829 of 2018

SR II(CO)
GSP(16/12/2020)