

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.1574, 1579 & 1581 of 2021
and

W.M.P.Nos.1786, 1787 & 1783 of 2021

Tvl.Sun Shine Solutions,
Represented by its Partner V.Logesh,
S.F. No.146/3, Thottivalavu,
Morattupalayma (Po),
Uthukuli (TK), Tirupur - 638 752.

...Petitioner in all WPs

Vs.

The State Tax Officer,
DATA UNIT-1,
O/o, The Assistant Commissioner (ST)
(INVESTIGATION),
161, C.T. Building, Meenashisundaram Salai,
Erode.

...Respondent in all WPs

COMMON PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records on the files of the respondent in GSTIN: 33ACZFS1831L1ZK/2017-18, 2018-19 & 2019-20 dated 09.03.2020 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

WEB COPY

For Petitioners : Mr.R.Senniappan in all W.Ps

For Respondent : Mr.ANR.Jayaprathap,
Government Pleader (Tax)
in all WPs

COMMON ORDER

The challenge in the present matters are to orders of assessment dated 09.03.2020, passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for the periods 2017-18, 2018-19 & 2019-20. Learned counsel for the petitioner today requests that the petitioners may be permitted to file a statutory appeal challenging the impugned order. Limitation in regard to the same stands extended by series of judgments of the Supreme Court, such as order dated 23.03.2020 in SMW(C) No.3 of 2020, titled as "In Re: Cognizance for Extension of Limitation", where the Supreme Court has taken note of the on-going pandemic and has extended the limitation including limitation for filing of appeals.

2. In the light of the aforesaid, the petitioner is permitted to file an appeal/application for rectification, (since learned counsel for the petitioner would states that the cancellation of the registration certificate has been reversed two months ago and the registration has been restored) within a period of two (2) weeks from today, subject to all other statutory compliances including payment of statutory pre-deposit.

3. These writ petitions are dismissed granting liberty as above. Connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To
The State Tax Officer, सत्यमेव जयते
DATA UNIT-1,
O/o, The Assistant Commissioner (ST)
(INVESTIGATION),
161, C.T. Building, Meenashisundaram Salai,
Erode.

+2cc to Mr.R.Senniappan, Advocate Sr.4727 and 4729

W.P. Nos.1574, 1579 & 1581 of 2021
and
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mgr[col]
srg 23/02/2021